



LEAGUE AT WORK SERIES

CONCERNING
THE
COLLECTION

THE DEPARTMENT
OF FINANCE

By EDWIN A. SCHELL, D.D

GENERAL SECRETARY OF THE EPWORTH LEAGUE

WITH AN INTRODUCTION

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TREASURER OF THE EPWORTH LEAGUE



NEW YORK: HUNT & EATON
CINCINNATI: CRANSTON & CURTS

1895

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Composition, electrotyping,
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HUNT & EATON,
150 Fifth Ave., New York.

INTRODUCTION.

ANOTHER serviceable book from the facile pen of our loved Secretary.

No more timely book could have been written, for the mighty Epworth host awaits the order to conquer the world for Christ, lacking only the knowledge of the means and wise direction to win the glorious victory.

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To encourage and stimulate the habit of systematic giving is the object of "Concerning the Collection."

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struction in all Churches. Dr. Schell's novel arrangement of "The Financial Group in the Apostolic College" is very striking, and will strengthen the purposes of the financial group in every church.

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Let the book find a place in every League and Sunday school library. Let its strong purpose and forceful energy enter into the life of all our church organizations, and the army of the Lord will line up in battle array ready to march forward and win the victories which the Lord demands at our hands.

CHARLES E. PIPER.

BERWYN, ILL., *Feb.* 1, 1895.

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And he looked up, and saw the rich men casting their gifts into the treasury. And he saw also a certain poor widow casting in thither two mites. And he said, Of a truth I say unto you, that this poor widow hath cast in more than they all: For all these have of their abundance cast in unto the offerings of God: but she of her penury hath cast in all the living that she had. (Luke xxi, 1-4.)

And when they were come, they say unto him, Master, we know that thou art true, and carest for no man; for thou regardest not the person of men, but teachest the way of God in truth: Is it lawful to give tribute to Cæsar, or not? Shall we give, or shall we not give? But he, knowing their hypocrisy, said unto them, Why tempt ye me? bring me a penny, that I may see it. And they brought it. And he saith unto them, Whose is this image and superscription? And they said unto him, Cæsar's. And Jesus answering said unto them, Render to Cæsar the things that are Cæsar's, and to God the things that are God's. And they marvelled at him. (Mark xii, 14-17.)

And one of the company said unto him, Master, speak to my brother, that he divide the inheritance with me. And he said unto him, Man, who made me a judge or a divider over you? And he said unto them, Take heed, and beware of covetousness: for a man's life consisteth not in the abundance of the things which he possesseth. (Luke xii, 13-15.)

And he spake a parable unto them, saying, The ground of a certain rich man brought forth plentifully: And he thought within himself, saying, What shall I do, because I have no room where to bestow my fruits? And he said, This will I do: I will pull down my barns, and build greater; and there will I bestow all my fruits and my goods. And I will say to my soul, Soul, thou hast much goods laid up for many years; take thine ease, eat, drink, and be merry. But God said unto him, Thou fool, this night thy soul shall be required of thee: then whose shall those things be, which thou hast provided? So is he that layeth up treasure for himself, and is not rich toward God. (Luke xii, 16-21.)

CONCERNING THE COLLECTION.

CHAPTER I.

Over Against the Treasury.

JESUS, sitting on the steps of the temple court watching the multitude who lingered after the sacrifice to pay their vows and offerings, cannot fail to be an impressive spectacle. It will heighten the impressiveness to remember that Jesus is the God for whose worship this temple was built, and that after this incident he is to bid it a final farewell. His heart must have been surging with moral indignation as he observed the worshipers making the rounds of the thirteen trumpet-shaped chests which received the offerings. He was wearied by the incessant cavils of the Sadducees and the gainsaying of the scribes, and he had but just rebuked their hypocrisy and presumption by his reply to their question, "Is it lawful to give tribute to Caesar?" Once before he had refused to decide a question of inheritance, and had spoken at another time the parable of the rich fool. He had already also used the telling quotation unrecorded by the evangelists but remembered by St. Paul, "It is more blessed to give than to receive." All of these lessons are suggested in that swift searching glance around the temple corridor.

We forget sometimes that he was interested in the treasury. We have formed the impression that he was never interested in anything save what we term spiritual work. Just as he was a winner of souls by personal work as well as by the atonement on Calvary, so he was interested in every detail of his kingdom: the treasury, the disciples, the children, the ordinances as well as the general kingdom. His own work was drawing to a close. The conversation with certain Greeks, which follows immediately after, probably concludes his ministry of teaching. Only for a moment could his eye have rested on the ever-shifting panorama of rich and poor who crowd forward with their offerings. The builders were still at work repairing the temple; but the look of Jesus was not occupied with their curiously carved cedar work, nor with the delicate sculpturing on the votive chests. Nor was it concerned with the amount of the gifts. His look was long enough, however, to discriminate as to the classes of givers; to mark the ostentatious, the self-satisfied, the sordid, the dutiful, and the timid, and to rivet attention for all time to the test of sincerity which the manner and amount of giving puts upon the worshiper.

It was not less a matter of interest then than now to watch the givers and their giving. Reflections, some of them very stern, must have come to the mind of our Lord as he paused to consider. Possessed of less penetration than our Lord, we are more inclined to observe and comment upon the ostentation in manner and amount. The Son of God had no eyes for the group of Pharisees who perhaps at that moment were making their rounds.

They typified the greed and covetousness of their times; yes, and we can truly say of all times, for the Pharisee has had sixty generations of imitators since then. The invective and sarcasm of even the Talmud is neither keen nor incisive enough to fittingly describe them. Luke says that our Lord did observe the rich casting in their gifts, and Mark does not fail in his fuller details to remark that "Many that were rich cast in much." It was certainly true, for the treasury was frequently enriched by money that should have gone to the support of poor and aged parents. There was a law forbidding gifts to the temple of less than a certain proportion of the giver's possessions, and the fact that they were there and known to be wealthy would vouch for the size of the gift. History substantiates the statement also. After having met every possible expenditure Pompey found the temple treasury to contain over twelve millions of dollars in coined and uncoined wealth. But it must be noted that upon the size of these gifts Jesus made no comment.

The self-satisfied giver was there, no doubt. He came to pay for some past neglect. So was the sordid giver, who gave grudgingly; likewise the dutiful giver. He felt it his duty to sustain the temple services, and with what grace he could command made his offering. But it was the timid solitary figure of a pauper widow that moved our Lord to speech. The great gifts could not, but her small offering did. Fancy can picture her coming alone with the downcast, hopeless, despairing look which poverty too often wears. She came as if ashamed to be seen among the crowd of richer

givers, and yet moved by that inner consciousness never quite lost, which asserts "It is more blessed to give than to receive." She nervously tightened her hand to conceal the two "perutahs" from the searching eyes of the more affluent; then hastily dropped them in and passed on. This was the smallest offering the law permitted anyone to make. Mark makes out of it a story of singular pathos, in the words "all her living." Edersheim thinks that it was all she had to live upon for that day and until she had earned more. This she gave an humble offering to God. She did not know that his pure eyes had seen it, nor that Jesus had marked in it her absolute surrender and self-sacrifice. That she had a light and joy in her desolation that day needs no statement, for it is the sure reward for every sacrifice for God. The words of Christ make this one of the most important occasions in his whole life. This self-denial of the widow, the essence of all true charity, moves him to the words, "She hath cast in more than they all." They touch a chord in human life which less skilled hands than his have never been able to strike, and thrill you as only they and the words to Mary, "She hath done what she could," can thrill.

Jesus sat over against the treasury. The very site is a matter of uncertainty now. The contribution of the poor widow enabled him to leave the precincts of his Father's house with words, not of anger, but of approval. Did he turn as he left the temple to look once more at the graceful porches, the towering columns, the beveled blocks of marble testifying to the toil and munificence of many

generations? We know at least that he foresaw them tottering to their fall. Who can doubt that he who keepeth watch forever watches still? He saw the rich cast in their gifts into the treasury; he sees them still. The eyes of him who observed the widow closely and read her truly still run to and fro in every place. Be sure that vulgar ostentation and generous self-denial are never unmarked by him.

And the Rich Still Cast in their Gifts. But few of them are Pharisees, and many are dutiful financial supporters of the faith of their fathers. We need always to beware of hasty conclusions concerning men's spiritual state, based on merely external indications, but no doubt the ostentatious and self-righteous still frequent the temple. The display and greed marked by Jesus that day did not end with the temple's destruction. They still exist, and we do not need to search far for illustrations. It makes one sad to admit it, not only because the treasury needs their gifts, though this is occasion enough, but from other aspects it is sadder still. We all know men who have given themselves to money making with a devotion so exclusive that the nobler man has already died within them. They neglect duty, violate conscience, repress their spiritual energies, put aside all that makes life fair and graceful and noble, and incessantly tax their brain to grow rich. They become more sordid year by year, and St. James's comparison of a rich man to a blade of grass is all too true. The sun of prosperity has beat upon them until all nobility of character has faded under it.

And the rich are ostentatious yet too frequently.

There is still money to be gained from the Pharisee if you will herald his gifts widely enough in the newspapers, or call out his name loud enough at the great public gathering. It is one of the temptations of wealth, and some allowance must be made for the many who are unable to resist it. There are other vices of the rich, such as forgetfulness of responsibility, indolence, extravagance, and unscrupulousness in the methods by which they get their gain that are less easily condoned.

Blessed be God, we still receive the "two mites" which thankful poverty always brings. That woman is still in the Church, and many like her. She did not give because in the sordid theology of the times she thought her alms would have a future commercial value, nor from any sense of duty. She had learned by intuition or by faith or by experience that "It is more blessed to give than to receive." That is the final rebuke of covetousness. It will put an end to beggary. The difference between poverty and beggary is that poverty knows that it is more blessed to give; beggary, from either the standpoint of ignorance, indolence, or vice, thinks it is more blessed to receive. When the manliness of giving and the meanness of receiving is plainly taught we will put an end to nine tenths of the beggars of the world. This teaching of our Lord will make an Indian beggar an American citizen. "Give bread!" "Give money!" "Divide!" the cry respectively of the tramp, the beggar, and the socialist, all have their root in covetousness.

There was no thought of any future return in the mind of this woman, as it would have turned aside

the rising incense of her sacrifice and would have been known to His searching eye. It is blessed to give—this was the prompting of her heart. Like the perfume of the alabaster box of ointment very precious which Mary broke, this deed of loving sacrifice still fills the Church as a loving example, and like Mary, too, the poor widow was thus making her memorial, for, as in the other beautiful incident, so in this: wherever in the whole world the Gospel is preached this also is told.

Matthew and Thomas, James the son of Alpheus, and Simon called Zelotes. (Luke vi, 15.)

Now the names of the twelve apostles are these ; the first, Simon, who is called Peter, and Andrew his brother ; James the son of Zebedee, and John his brother ; Philip, and Bartholomew ; Thomas, and Matthew the publican ; James the son of Alpheus, and Lebbeus, whose surname was Thaddeus ; Simon the Canaanite, and Judas Iscariot, who also betrayed him. (Matt. x, 2-4.)

Then saith one of his disciples, Judas Iscariot, Simon's son, which should betray him, Why was not this ointment sold for three hundred pence, and given to the poor ? This he said, not that he cared for the poor ; but because he was a thief, and had the bag, and bare what was put therein. (John xii, 4-6.)

And as Jesus passed forth from thence, he saw a man, named Matthew, sitting at the receipt of custom : and he saith unto him, Follow me. And he arose, and followed him. (Matt. ix, 9.)

After this man rose up Judas of Galilee in the days of the taxing, and drew away much people after him : he also perished ; and all, even as many as obeyed him, were dispersed. (Acts v, 37.)

CHAPTER II.

The Financial Group in the Apostolic College.

THE Twelve who companied with our Lord have had frequent divisions into subgroups. Two groups of six each have been observed by some, and six groups of two each by others. Bruce, in *The Training of the Twelve*, divides them into three groups of four each. All of these are made in deference to the order of their names in the apostolic catalogues, or by reason of the infrequency of the mention of some of them in the gospel narratives.

A better subdivision would be four groups of three each. This would allow the men to be drawn together, not merely by relationship and order, but because of affinity in temperament and taste and occupation. This would also attract attention to the union of opposites in the Apostolic College. This union of temperament and opposites did not occur accidentally, we may be sure, but by design, and was a prophecy of what the future Church was to be. The Twelve were the Church, or any true group of Christians in miniature. Every body of believers is almost sure to have its impulsive party, its affectionate group, its circle of legalists, and those who assume and direct its financial burdens. The latter are not always appreciated by the Church, as they were not among the Twelve.

The disciples were all business men, but there is a special financial group made up of Judas, Matthew, and Simon. One fourth of the whole company seem to have been called into the circle of discipleship, if not by virtue of, at least possessed of, business aptitudes. Judas, by virtue of preeminent ability and his great crime, is the chief of these three. He was, perhaps, not so noble as the others, but more discerning, and became treasurer of the party probably because he had a talent for business. But there is a weightier reason than even this, for most of his brethren in the discipleship were careless about money matters, and were only too glad to find Judas willing to take the trouble of looking after the surplus funds.

John, in recounting the incident at Bethany, hints at a moral delinquency in Judas. Men usually careless in financial matters have moments when they are exceedingly and unreasonably exacting, and this may explain why the apostolic treasurer was held in low esteem by John and the rest. The pilfering was the sign of a mean, sordid soul, and the evangelists distinctly represent him as covetous. But avarice and greed of gain can never be an explanation of the crime which perforce makes him notorious. Thirty pieces of silver are altogether inadequate as an explanation of the betrayal. Ambition or envy and hate, and not the fact that he carried the bag, brought him to his ruin. This view is also sustained by the fact that when Christ said, "One of you shall betray me," each of the disciples said, "Lord, is it I?" No one of them suspected Judas. Covetousness, again, could not have been

his besetting sin, for Judas must have been too shrewd not to know that following Jesus, who had not where to lay his head, and whose disciples once on a Sabbath morning breakfasted on wheat shelled as they ate it, was not a likely way of money-making. Judas, like many another man of splendid talents, was made mercenary and unscrupulous by greed, and this, without the betrayal, will sound sufficient warning to all men who occupy their lives in chasing money in this sordid age.

Matthew, the second member of this financial committee, was a taxgatherer, and was called while sitting in his customs office at Capernaum. There could have been no worldly wisdom in his call. His associations were of the lowest fishermen and peasant class. The Talmud enumerates three classes of men with whom promises were not binding: murderers, thieves, and publicans. The latter were hated as the constabulary of Ireland, who collect rack rents and evict tenants, are hated. The reason is not far to seek. Students of the classics know the ingenuity of the Romans in inventing taxes, and in finding names for every sort of exaction. The taxes were sold in Rome to the highest bidder, and were levied "on axles, wheels, pack animals, pedestrians, roads, highways; on admission to markets, on carriers, bridges, ships, and quays; on crossing rivers, on dams, on licenses," and it might be added that objects of taxation still remain unenumerated, which the scholar is unable to identify and translate. The publicans collected these levies. Of all these officials those who collected toll from boats would be most hated in Capernaum.

Along with Judas and Matthew comes Simon. Luke calls him Simon Zelotes, that is, Simon the Zealot. This connects him unmistakably with the famous party that rose in rebellion under Judas against the payment of taxes some twenty years before the beginning of Christ's ministry. He was patriotic, and had been driven to desperation by the enormities of Roman taxation. The insurrection of Judas was crushed, but the causes still remained. It is almost unpleasant to those who follow the injunction of St. Paul and pay taxes to the civil power to find Simon among the Twelve. Perhaps it was this Simon who persuaded the other Simon to question the Lord about the propriety of paying tribute to Caesar, and at any rate Matthew, whose business it was to collect taxes, and Simon, who evaded their payment, even to the point of rebellion, met in this company in closest fellowship and contributed antithetical ideas to the financial group.

Several thoughts legitimately follow from the selection and names of this financial group.

1. It will serve to make us increasingly generous in our estimate of the character and service of the men who have in charge the finances of the various religious organizations to which we may belong. None were more necessary, and, save Judas, none more worthy of trust in the apostolic company than these three. Many besides Judas have through malice or purposes of gain betrayed noble men and noble causes. What influence upon his final character covetousness may have had we cannot say. At the time of the betrayal, however, there was nothing in his conduct, or in the price paid him for

treachery to the most exalted of victims that would bring reproach upon his office. As for Matthew and Simon, who can bring aught against them? If the one ever had been guilty of extortion in collecting taxes, or the other chargeable with fraud in refusing to pay them, the spirit was exorcised. If the voice of Jesus like a spell won them to follow him, the life of Jesus, like some magnet that charges a needle drawn within its magnetic field, purified and tranquilized them until they were willing to go, and go at once, and go without scrip or money or two staves on his errands. The one wrote the gospel which bears his name, and both suffered martyrdom for the sake of Christ. Their lives and deaths illustrate and suggest that no class leader, however assiduous in devotion to his duties, no Sunday school superintendent, no strenuous advocate of perfect love can claim religious superiority to the steward.

2. It should also make us careful in the selection of men for financial duties, who should not be chosen by a process of elimination. Because others will not or prefer not to exercise the office of treasurer, this function should not be allowed to drift into careless or incompetent hands, nor be committed to those to whom by any means it could become a source of temptation. There are those who can "carry the bag" without becoming sordid and self-complacent. To look after delinquents, to generously press the obligations of Christian giving, to attend to the details of a hundred weekly accounts and transactions as a labor of love, and with conscientious exactness and strict integrity; to even neglect duties esteemed more religious and

more pleasing to God in order to attend to those assigned by brethren, requires no slight depth of character. He that is thus capable is truly a steward of the manifold grace of God.

3. This should also be an encouragement to men of mediocre abilities to enter upon this delicate and difficult financial work. For his whole company of disciples Jesus was compelled to be content with fishermen, publicans, and quondam zealots. There were scores who deemed themselves better able, and from the human standpoint were better qualified, to fill the cabinet of the Prince of Peace, but they were too proud or indifferent or cynical to assume discipleship. They were fettered by society and under the restraints of custom. Judas, Matthew, and Simon, who did not have a tithe of the financial talent, probably, of a Joseph of Arimathea, or a Nicodemus, or of a hundred scribes who came daily to cavil at Jesus, assumed these places when Christ called. Christ preferred devoted men with few talents to undevoted men with many. Patient and persistent application and faithfulness will go far to qualify any member of the Church for any position.

4. Herein also is a pertinent hint for the conduct of men in these positions of financial trust in the Church. Suppose the small dishonesties of Judas had escaped the attention of his associates, which they did not, he was still to blame for the lack of cordiality with which he seems to have been regarded. The mean, narrow habits of Judas beyond doubt attracted attention. He had the tendency of men common to that position to put the interest of the bag above the objects for which the contents

were collected. He doled out his supplies grudgingly. This, and his comment that the ointment of Mary could have been sold for five hundred pence and given to the poor, was sure to cause remarks in the outspoken company in which he found himself. In modern times this would take the form of complaint that certain sums given to missions or to the freedmen were not given to a church debt or a new church or parsonage repairs instead, or *vice versa*.

There was also a growing sense of proprietorship in what the purse contained. Some men who have long held trust funds come to regard themselves almost as owners, and in inverse ratio their efficiency is by so much decreased. For such cases the only remedy is a frequent accounting and an itinerating treasury.

Speak unto the children of Israel, and say unto them, When ye be come into the land which I give unto you, and shall reap the harvest thereof, then ye shall bring a sheaf of the first fruits of your harvest unto the priest: And he shall wave the sheaf before the Lord, to be accepted for you: on the morrow after the Sabbath the priest shall wave it. (Lev. xxiii, 10, 11.)

And blessed be the most high God, which hath delivered thine enemies into thy hand. And he gave him tithes of all. (Gen. xiv, 20.)

And all the tithe of the land, whether of the seed of the land, or of the fruit of the tree, is the Lord's: it is holy unto the Lord. And if a man will at all redeem ought of his tithes, he shall add thereto the fifth part thereof. And concerning the tithe of the herd, or of the flock, even of whatsoever passeth under the rod, the tenth shall be holy unto the Lord. (Lev. xxvii, 30-32.)

At the end of three years thou shalt bring forth all the tithe of thine increase the same year, and shalt lay it up within thy gates: And the Levite, (because he hath no part nor inheritance with thee,) and the stranger, and the fatherless, and the widow, which are within thy gates, shall come, and shall eat and be satisfied; that the Lord thy God may bless thee in all the work of thine hand which thou doest. (Deut. xiv, 28, 29.)

Honor the Lord with thy substance, and with the first fruits of all thine increase. (Prov. iii, 9.)

I fast twice in the week, I give tithes of all that I possess. (Luke xviii, 12.)

The first fruit also of thy corn, of thy wine, and of thine oil, and the first of the fleece of thy sheep, shalt thou give him. (Deut. xviii, 4.)

And this stone, which I have set for a pillar, shall be God's house: and of all that thou shalt give me I will surely give the tenth unto thee. (Gen. xxviii, 22.)

Thou shalt eat it within thy gates: the unclean and the clean person shall eat it alike, as the roebuck, and as the hart. Only thou shalt not eat the blood thereof; thou shalt pour it upon the ground as water. (Deut. xv, 22, 23.)

Will a man rob God? Yet ye have robbed me. But ye say, Wherein have we robbed thee? In tithes and offerings. (Mal. iii, 8.)

But woe unto you, Pharisees! for ye tithe mint and rue and all manner of herbs, and pass over judgment and the love of God: these ought ye to have done, and not to leave the other undone. (Luke xi, 42.)

And verily they that are of the sons of Levi, who receive the office of the priesthood, have a commandment to take tithes of the people according to the law, that is, of their brethren, though they come out of the loins of Abraham. (Heb. vii, 5.)

CHAPTER III.

The Hebrew, Mohammedan, and Mormon Systems.

THERE is no intention by bringing these names together as the title of a chapter to coordinate them as religious systems. The relationship between Judaism and Mohammedanism is everywhere understood. The men of both faiths claim descent from Abraham; the first through Isaac, the second through Ishmael, son of the bond-woman. The Mormons claim to represent the ten lost tribes, and though the claim is absurd, and their faith the veriest travesty upon the simple monotheism of the Hebrews, yet it will explain why several of their ethical duties and precepts are copied from the Mosaic law.

It is to the credit of Mohammed, rude, uncultured, and half-fanatical as he was, that he hit upon and adopted as his own, from the Christian and the Hebrew, the two basal elements of strength in Mohammedanism—monotheism and tithing. Mingling with the people at the great fairs and festivals he must have noticed the superiority of the Jewish and Christian classes. Degraded and contaminated by error as both were, the "prophet" noted the learning and manners of the Christians and ascribed it to monotheism. He observed also the temporal prosperity and business sagacity of the Hebrews, and justly ascribing it to their practice of the offering of

first fruits and tithing, he referred the plan to Abraham and insisted on the same practice.

The Mormon adopted two things also from the Hebrew. The polygamous practices of the Latter Day Saints, like those of Mohammedans, are always referred to the permission given by the faith of Abraham. The dominant sensualism of both Mohammed and Joseph Smith did not permit them to see that there was an inherent weakness in polygamy. Neither seems to have reflected that the example of the patriarchs had fallen into desuetude, and that the Jews, like the Christians, were in fact monogamists. Smith, like Mohammed, however, had worldly wisdom enough to place his new religion on a firm financial basis. He adopted tithing, and the prosperity in the things of this world of his coreligionists was thus assured. One of their bishops was appointed as tithing officer, and while the individual grew enormously wealthy the collective body was able to build in the desert by the Great Salt Lake notable public buildings, and prepare the appointments of luxurious worship.

In the main, then, the systems of finance in each, even to methods of expenditure, is the same. We shall specify briefly the method of gathering funds, and the objects upon which the proceeds are expended.

I. First Fruits.—There are more than thirty references in the sacred writings to the custom of dedicating to God the first born of the family, who was redeemed with a money payment, the first born of the flock, and the first produce of the land. Some of these references have a spiritual rather than a

temporal meaning, and yet the fact that they have in them the germ of spiritual illustration would show that the meaning of the phrase must have been well understood. The dedication of Samuel is one of the numerous examples of the custom, and the story of the widow of Zarephath, to whom Elijah was sent at the drying up of Cherith, is a beautiful example of the same. She brought him the first cake, following the Hebrew habit of giving to the Lord the first fruits.

There is a beautiful suggestion in this custom when it is recalled that the first fruits were regarded only as a first installment of God's blessings. Others richer were sure to follow, therefore, the first could, with the happiest confidence, be given to him, and it became a part of the law, and was celebrated in one of the great annual festivals. One of the evidences of the decadence of the national spirit and virtue was the decline of this offering. The covetousness of the people, so evident at the coming of Christ, made them reluctant to comply with this obligation. The offerings were frequently delayed and had practically fallen into disuse in Nehemiah's time.

The offering of first fruits was customary among both Mohammedans and Mormons. The details are meager so far as it relates to Mohammedans, and concealed under the almost burdensome system of almsgiving. The Mormon history furnishes frequent mention of its practice, willingly or unwillingly, on the part of the devotees of that strange sect.

2. Tithing.—Moses was not the originator of the tithe system. There are two prominent instances in

the Bible which antedate the Mosaic legislation, the first when Abraham, returning from his victory over certain kings, gave to Melchizedec, an Amorite king, the tenth of the spoil taken in battle. This strange figure, the head of an isolated tribe, which had retained pure and uninterrupted relations with God, in blessing the new departure in religious method led by Abraham, receives an offering from him. In amount it was a tenth, and thus without assigning any reason for the particular portion, we are carried back to a primitive system probably centuries old even then. Jacob, after the vision at Beth-el, pledges himself to live in conformity with what would seem to have been a familiar vow. Should he return to his own land and kindred in safety he pledges himself to dedicate one tenth of his income to God. He promises to perform his known duty regarding the tenth.

During the revival under Hezekiah it is recorded that "The children of Israel brought in abundance the first fruits of corn, wine, and oil, and honey, and of all the increase of the field; and the tithe of all things brought they in abundantly" (2 Chron. xxxi, 5). Later the prophet Malachi asks the startling question, "Will a man rob God?" And follows it with the splendid promise beginning, "Bring ye all the tithes into the storehouse" (Mal. iii, 10). That the custom continued to Christ's time is beyond question. The single statement of our Lord, "Ye pay tithes of mint and anise and cummin," being sufficient proof if it were needed (Matt. xxiii, 23). Josephus records that Jews, separated by long distances from the Holy City, were usually mindful of this duty.

Numerous instances like these are to be found in the practice of heathen nations. Greeks, Romans, Carthaginians, and Arabians of later date frequently devoted tenths of general property, spoils, or commercial profit to the temple of a deity, or ás a reward to a successful general.

The Mosaic legislation perfects and inaugurates tithing as a system. The Levitical requirement was that one tenth in kind be given, and this is reinforced and extended by the code in Deuteronomy. The authorities differ as to the details of the law in practice, but all agree that one tenth was the minimum, and that it went for the support of the Levites. From this offering the Levite himself must give one tenth for holy uses. There was another one tenth for festival purposes to be eaten at least every third year with the poor, and was entirely independent of the freewill offerings which were large in many cases, and must have greatly increased the per cent of contribution.

This law has been copied by both Mohammedan and Mormon. Along with prayers and fasting the Arabian prophet, under the guise of almsgiving, proscribed a rigid system of tithes.

The commands of the Koran to charity are frequent and positive. It says, "Who prays to God and pays his poor-tax (alms) . . . these are the really pious. these are the God-fearing." Like prayer and fasting almsgiving is no merit, but is a simple duty, and to fail to perform it is to deserve the anger of God and men. The law is not observed unless one tenth is bestowed, and if any extortion has been practiced one fifth must be yielded. Tax-

able articles are fruits of the field, domestic animals, silver, gold, and merchandise lying with the owner a year.

The Mormon exactions are even more strenuous. The chief duty impressed by the bishops on the saints is the prompt payment of their tithings, and their official publications are full of exhortations to the fulfillment of that indispensable obligation.

It is significant that the expenditure of money in each of these three systems is for objects very similar. These may be grouped under four heads: Aid to the poor, aid of distressed travelers, erection of temples, mosques, schools, and hospitals, and missionary enterprises.

1. *Aid to the Poor.*—"The poor shall never cease out of thy land," said Moses, and human experience cannot discredit the statement. These religions have comparatively little to reproach themselves for in regard to treatment of the poor. Neither system would find a comparison with Christianity bringing to light unfavorable facts. One cannot but admire the modern Jew, who seems to feel a strange yearning for his poverty-stricken kindred, and the boast is almost true that there are no Jewish paupers. If there are, only infrequently are they compelled to cast themselves on the charity of Christians. The one ray of light that shines out amid the almost hopeless poverty, filth, and degradation of lands under control of the Crescent in modern times is that charity is not doubtfully, or grudgingly doled out to suppliants, but the small boon of an alms is freely granted by the poor to the poorer still. Climate and simple habits have aided both Mohammedan and

Mormon in their relief, but the poor fund has greatly aided to ameliorate the condition of the poor.

2. *Distressed Travelers.*—The traveler on a journey to Jerusalem, or on one of the great pilgrimages to Mecca, or pushing across the western plains to Utah in Mormon company, never fails to find aid for his journey in the men of his own faith. It is creditable to the Jew that his hands are open to one who is seeking lovely Zion, the city of his fathers, and there is a pathos in the charity freely thrown to swarms of pilgrims to the tomb of the prophet whose one wish, too often realized, is to see Mecca and then die. Most have seen one of the train loads of ignorant foreigners, not so frequent of late, assisted to the new Zion erected in the great desert. All illustrate the same custom.

3. *General Religious Purposes.*—Under this the temples, mosques, schools, and hospitals deserve mention. The Mormon temple, not worthy of comparison with the stately temple upon Moriah, is yet illustrative, like Solomon's house, of the enormous sum of money put at the disposal of the priesthood by the tithing system. The Mohammedans obtained many of their mosques from Christian countries by conquest, but the great schools at Constantinople and Cairo witness the use of alms for educational purposes, and the Hebrew charities which are carried on in almost every large city of the world make them second only to the Christian system in philanthropy.

4. *Missionary Enterprises.*—The immense sums expended for proselytism by these faiths exceeds proportionately the Christian gifts for the same

purposes. They are all missionary religions. The Austrian empire has recently passed an act permitting proselytes to the Jewish faith—an act rendered necessary by the Judaizing Greeks and Romanists. Christ but reflected the spirit of the faith of his people when he said, "Ye compass sea and land to make one proselyte." In India, in the interior of Asia, on the Nile, and in Central Africa, Mohammedanism is to-day the rival of Christianity. The Christian is turned back from some lands open to the followers of Mohammed. It is with its strange babble, "There is no god but God, and Mohammed is his prophet," one of the three great catholic religions. Buddhism has never succeeded in winning converts outside of the great Mongol race, but Mohammedanism has overleaped the boundaries of nations and races, and aims at converting the world. Missions are a great feature of Mormonism. Any member of the priesthood is liable to be sent at the call of the president on the shortest notice "to preach the gospel to the Gentiles." They enlist restless, enterprising spirits who might perhaps threaten disturbance at home, and utilize their fanaticism by sending them on distant evangelizing errands—merchant, artisan, mechanic, farmer, or plowboy must go and do the best he can. Besides continental Europe and the Southern States, where often they are reported by the daily press as driven out of certain communities, they have sent missionaries to Ceylon, China, Hindoostan, West Indies, Guiana, and Chili. Multitudes of converts from the Scandinavian mission have come to strengthen Zion.

We enter into no explanation of the motives which incite both Mohammedan and Mormon to their propagandism, and but recite facts. There is no catholicity in the work of the Mormon. They mar the stability of their own future by making proselytes to a visible Church instead of converts to God and a higher intellectual and spiritual life. So do the Mohammedans. They ask for conformity rather than conversion. They seek subjects rather than converts. This is the common fault of sectarianism, and Jew and Christian have too often come under the same condemnation. The fact remains that the Jew, Mohammedan, and Mormon have the missionary spirit, and the strongest financial basis for maintaining old and entering upon new proselyting enterprises is their system of tithing.

Give to him that asketh thee, and from him that would borrow of thee turn not thou away. (Matt. v, 42.)

And all that believed were together, and had all things common. And the multitude of them that believed were of one heart and of one soul: neither said any of them that aught of the things which he possessed was his own; but they had all things common. (Acts ii, 44; iv, 32.)

Every man according as he purposeth in his heart, so let him give; not grudgingly, or of necessity: for God loveth a cheerful giver. (2 Cor. ix, 7.)

Now when Jesus heard these things, he said unto him, Yet lackest thou one thing: sell all that thou hast, and distribute unto the poor, and thou shalt have treasure in heaven: and come, follow me. (Luke xviii, 22.)

Now concerning the collection for the saints, as I have given order to the churches of Galatia, even so do ye. Upon the first day of the week let every one of you lay by him in store, as God hath prospered him, that there be no gatherings when I come. (1 Cor. xvi, 1, 2.)

Provide neither gold, nor silver, nor brass in your purses; Nor scrip for your journey, neither two coats, neither shoes, nor yet staves: for the workman is worthy of his meat. And into whatsoever city or town ye shall enter, inquire who in it is worthy; and there abide till ye go thence. (Matt. x, 9-11.)

He that receiveth you receiveth me; and he that receiveth me receiveth him that sent me. He that receiveth a prophet in the name of a prophet shall receive a prophet's reward; and he that receiveth a righteous man in the name of a righteous man shall receive a righteous man's reward. And whosoever shall give to drink unto one of these little ones a cup of cold water only in the name of a disciple, verily I say unto you, he shall in no wise lose his reward. (Matt. x, 40-42.)

CHAPTER IV.

Men and Money in the Christian System.

STRANGE as it may seem, when we search through the methods of giving which constitute the Christian system, we find that they lack the definiteness of the Jewish and kindred systems. Some affirm that the tithing requirement, like other specifications of the law of Moses, has never been abrogated, and that it is equally binding in our day. If so, the quotation and context which bear this interpretation in the New Testament ought to be at once pointed out. Certainly the human heart needs to be softened by generosity as much to-day as ever, and if the tithing law exists, and would assist in attaining this purpose, it ought to be widely heralded.

It should not be forgotten for a moment, however, that more money is needed under the Christian dispensation than under the Mosaic economy. The methods adopted for the extension of Christ's kingdom grow out of the command at Bethany, "Go ye and disciple all nations." The Jewish propagandist never dreamed of such an enterprise as the world's conversion. They fondly anticipated the advent of a Messiah who would accomplish for them what they dared not attempt to accomplish for themselves. We belong to the Messianic kingdom, and our wider hope and more extended enterprises require more of the sinews of war. The Jewish plan is inadequate to meet the Christian demand. For Christians

whose giving would be increased by tithing, it may have an educational value to hold up to them the standard of bygone days. It should always be understood also, that the Christian system has no definite commands about giving or believing. None can say, as Christians, what the rich young ruler could say as a Jew, "All of these have I kept from my youth up." It would simplify the system could we point to a definite or fixed multiplicand or divisor. St. Paul, who presses the subject of giving it two whole chapters of Second Corinthians, nowhere says give one tenth. But we think that this complexity and perplexity with liberty is better than literalism with the formality which always accompanies it. As faith in Christ is not obtained by repeating a creed, so the Christian duty of giving cannot be determined by arithmetical computation.

Let us look at some passages. "Give to him that asketh thee, and from him that would borrow of thee turn not thou away." Some say, a prominent present-day evangelist among them, that this is to be interpreted literally. Give him what he asks. His request becomes a draft upon your Lord's treasury, committed to your keeping, and to fail to honor it is to dishonor God. Every prodigal who has squandered his own, and therefore his father's substance, may, under this rule, continue to waste the common patrimony. This is literalism which makes confusion worse confounded, and would kill half the children in the town to-morrow. I do not give my child a hammer with which to break a mirror. nor drugs that would end his life in a half hour, nor does it end my responsibility to say that the child asked for it. To

grant, without investigation, a single one of the multitudinous requests that are made every day upon the streets would be putting a premium upon hypocrisy. You will come nearer answering the responsibility put upon you by investigating the case, and if the claimant proves an impostor, to have him arrested.

“Go and sell that thou hast, and give to the poor.” That staggers any system, but the context shows that this is a special command, made to show the self-sufficient young ruler how insufficient is all righteousness merely of the law. Then, too, the command was preparatory to a special discipleship. It was a test of obedience and self-sacrifice. Paul well said afterward, “The kingdom of God is not meat and drink; but righteousness, and peace, and joy in the Holy Ghost.” Whoever would seek it must begin his search with a single heart, unconcerned about property or friends, and no one is worthy of apostleship until he can do that.

“And had all things common.” This is a taking present-day question. It falls glibly from the lips of agitators. As recorded in the Acts, the selling of houses and lands was a voluntary, not a compulsory, act. In this record of the primitive Church, Peter’s words to Ananias recognized that property belonged to individuals, and that they might keep it or sell it as they chose. It is to be noted also that this communistic movement was concurrent with a great spiritual uplift and awakening. The context mentions that they were full of the Holy Ghost, and with this baptism of the Spirit there came a new conception of the obligations of property, and the

beginning of that splendid "mercy and help" work which characterized the early Church. Revivals always increase generosity. It has happened in our own day that men and women devoted their entire property to holy uses. Professor Pearson has stated the whole case in the following beautiful lines:

"Rarely has faith o'er sense a full constraint,
Or grace the trophy of a wealthy saint;
Yet once again this miracle we hail
As many millions Drexel takes the veil."

But this method of producing generosity is as far as the antipodes from the idea of the barroom statesmen, who propose constraint to produce socialism.

1. Love for Christ is the inspiration and measure of Christian giving. Let this be carefully pondered, and more frequently stated. The most tender and melting and persuasive of all arguments is "for Jesus' sake."

"Teach me, my God and King,
In all things thee to see;
And what I do in anything,
To do it as for thee."

The love of Christ is too great for mathematical expression. It is beyond definition, and eludes even the grasp of human speech. It is a general principle needing a life for its expression, rather than any particular rule. The Christian loves, and therefore wishes to do something to express his love. This often requires that his life should be one of the most rigorous self-denial, but mingled with it there will always be faith and earnest love. This will not appeal to selfish people found the world over, among the rich as well as poor. There are hard

hearts under all kinds of coats. Other motives appeal to those who are not Christians, such as force of conscience, preaching the obligation of an ancient law, contagion of public feeling, rivalry in a public assembly, the desire to escape odium or to win applause, to get the reputation of benevolence or for political advancement. For my own part I would prefer men to give for these reasons, rather than that they should not give at all, but the holier motive of affection for Christ is the hinge upon which the charity and philanthropy of the Church swings.

The Love of Christ is the Measure of our Giving, as well as its Inspiration.

Some, like the Jew or Mormon, would find in the amount of our possessions the measure of our giving. Others would make their gifts proportionate to the needs of the work. The worldly minded are apt to be governed in their offerings by what some one else does, so that persistent effort is made to find some one who will give the subscription list a good start. Neither of these standards, but love only, determines in the Christian system. That sinful Mary, who came to the house of Simon to anoint the feet of Jesus, will serve as an illustration. She brought ointment very precious, which Judas said was worth five hundred pence. In carrying out her purpose she does more than was at first intended. At the sight of Jesus she was overwhelmed by emotions of shame, sorrow, love, and fear. She came to anoint him, but it was only after a flood of passionate tears, more precious than spikenard, that

she grew calm enough to perform the intended act of homage. Love multiplied her offering a hundred-fold, and increased it from a bodily ministry to spiritual adoration and worship. Simon, the host, who had invited Jesus, gave less than he had intended. He probably meant to attend scrupulously to the duties of hospitality, but he loved little, and this made him unmindful of the little courtesies Jesus had a right to expect. Mary, through love, did more than she intended, and Simon, through lack of love, did less.

Love gives us insight into the work. It shows how and when and where to give. It makes the labor of directing attention to objects of proper benevolence easy. Love to Christ makes us devoutly and sincerely grateful to anyone who shows us how to do something unselfish and effective by giving.

2. The second element in the Christian system of giving is intelligence. We are all too prone to put money where it will produce immediate and direct beneficence. Intelligence must be added to compassion. We should like to give every beggar food and clothing, and help every good cause which passes the collection box. The monks did that at the monastery gate when they gave daily a dole of food. The same people came day after day to get it, and the land was full of sturdy beggars. By and by the Church became more intelligent, and it was discovered that the evils of the method overbalanced many of its benefits, and it was abandoned. Kitchen-door philanthropy has never reached much further. It is charity to refuse to aid some causes. To pay a preacher's salary in some communities, that the

stingy citizens may go on hoarding, is no charity. It is intelligent charity sometimes to invest money in a paying business. The returns of the investment are for the Lord. All honor to the people of large means who thoughtfully and prayerfully give largely. The same honor to people of small means who give ten times more, as God sees it.

The intelligence absolutely indispensable to the Christian is lacking in those who give nothing. This is the practice of too many. They are necessarily mean people. To give extravagantly to further some quixotic impulse of your community is also sin. In either case a personal sense of responsibility, the product of thoughtfulness, is lacking. We need intelligence to plan the use of money wisely, to discriminate between real and apparent need, and to manage our affairs in a businesslike manner.

3. Fidelity follows from love and intelligence. This fidelity will require regular offerings every week in proportion to ability. Were there no Scripture authority the Church would still have come to proportionate giving. What hours are spent by the great manufacturers to determine the respective sums to be used for repairs, for advertising, for improved machinery, for insurance, dividends, and in other ways! Unless you divorce business from religion, the Christian capitalist must enter into every detail of his giving with the same exactitude. Order, system, and promptness are becoming to all of God's stewards. This fidelity will appear at crucial times also. Steadfastness in giving, while financial storms sweep the country, is a

test of sincerity and a proof of love.' Only a Christian can say, in the midst of temporal reverses, "I am glad I endowed that college, or that hospital, in times of prosperity. . That much at least is saved."

The money part of this chapter is more easily ended than the men. The foregoing applies equally to both. But the larger truth remains; we do not so much need improved systems of giving as a higher type of givers. There can be no new philanthropy, but the cry sounds from every corner of the globe for new philanthropists. Every day additional emphasis must be placed upon the man. The personal element must be reconsidered. Without any effort or intent to discourage systems or institutions, it grows plainer every day that an organization can be Christian and effective only when the mechanism is subordinated to the man. The greatest gift of all is the man himself. The Church needs anxiety, lest the number and character of those who rise to the supreme nobility of self-giving should decrease. This benefaction includes all others. This is the gift which every truehearted minister and missionary is compelled to make, and all such should know that what they are not permitted to provide for themselves God's people will provide for them.

In sending forth his disciples, Christ enunciated three points which should reinforce the faith of every self-giver, of every watchman on Zion's walls, whether on the plan of self-support in Chile, or under the auspices of the parent missionary board. Let it encourage those who meditate upon so high a calling and gift. (1.) "The workman is worthy of his meat." If you, and the church to

which you belong, abundantly supply these wants, you indorse the promise of our blessed Lord. (2.) "Into whatsoever city or town ye shall enter, inquire who in it is worthy; and there abide till ye go thence." Christ took it for granted that in every place there was at least one good man to welcome the King's messengers. Let timid, wandering servants of God remind themselves that even in Sodom there was a Lot. (3.) Christ insured good treatment of his disciples by the high premium put upon all acts of kindness done to disciples. "He that receiveth you receiveth me. . . . And even a cup of cold water only in the name of a disciple shall not lose its reward." By such terms your Lord has insured a reception for you. Let us not therefore hesitate to give ourselves.

The slothful man roasteth not that which he took in hunting; but the substance of a diligent man is precious. (Prov. xii, 27.)

Seest thou a man diligent in his business? he shall stand before kings; he shall not stand before mean men. (Prov. xxii, 29.)

Ye have sown much, and hring in little; ye eat, but ye have not enough; ye drink, but ye are not filled with drink; ye clothe you, but there is none warm; and he that earneth wages, earneth wages to put it into a bag with holes. (Hag. i, 6.)

There is that scattereth, and yet increaseth; and there is that withholdeth more than is meet, but it tendeth to poverty. (Prov. xi, 24.)

The soul of the sluggard desireth, and hath nothing; but the soul of the diligent shall be made fat. (Prov. xiii, 4.)

Not slothful in business; fervent in spirit; serving the Lord. (Rom. xii, 11.)

For before these days there was no hire for man, nor any hire for beasts; neither was there any peace to him that went out or came in because of the affliction: for I set all men every one against his neighbor. (Zech. viii, 10.)

Shall not all these take up a parable against him, and a taunting proverb against him, and say, Woe to him that increaseth that which is not his! how long? and to him that ladeth himself with thick clay! (Hab. ii, 6.)

CHAPTER V.

John Wesley's Scheme of Finance.

IT may be doubted whether any of the great qualities of John Wesley have received so little attention as his business methods and maxims. He is recognized everywhere as a preeminent scholar—could always quote his texts from memory in the Greek. He is known as one of the greatest preachers since St. Paul; as a logician of the most incisive sort; not inferior to Richelieu in executive qualities, and with a genius for organization like Loyola. As a revivalist, philanthropist, and churchman he had no contemporary who was his equal, and he has no successor. The greatest marvel about the man was his many-sidedness.

In a general way it is known that he laid emphasis on financial support to the newly organized societies, and that early Methodism has been happily termed "Sanctification and a penny a week." It is also known that he gave away all his income. He said, "Do not increase your substance. As it comes to you daily and yearly so let it go." But more than the preaching, he practiced it, so that when reproved by the assessor for not reporting his silver plate for purposes of taxation he could honestly say, "My silver plate consists of two spoons and a porridge bowl, and I shall not purchase more while my countrymen are suffering for bread." The London circuit paid him £30 per

year. He lived on £28, and gave £2 away. The income from the immense publishing house which he built up all went to charity save an occasional suit of clothes purchased from its returns. This whole business he left absolutely to the Church, save a charge of £85 a year upon it for the care of his brother's widow and children. He died as he had lived, without a purse, and left the little sum in his pockets and bureau drawers for four Methodist preachers. It is not commonly known that he was the author of the lines :

“ No foot of land do I possess,
 No cottage in this wilderness,
 A poor wayfaring man.
 I lodge a while in tents below ;
 Or gladly wander to and fro
 Till I my Canaan gain.

“ Nothing on earth I call my own,
 A stranger, to the world unknown,
 I all their goods despise ;
 I trample on their whole delight,
 And seek a country out of sight,
 A country in the skies.”

That John Wesley had financial genius of a high order is not so generally understood. He had, like some men of our day, as Austin Phelps has said, gold in his blood. His device of begging £50 and loaning it to the needy in sums of less than twenty shillings at a low rate of interest, and insisting upon its prompt repayment at the end of three months, is a benevolent plan worthy of more frequent modern imitation. Certain philanthropic loan companies, chartered by the last Legislature of the State of

New York to protect the poor against extortionate rates of interest, were anticipated by John Wesley one hundred and twenty-five years ago. This is the basal idea upon which our educational funds are now administered. Among those who received aid from the first fund founded by Wesley was the well-known Lackington, the cobbler, who with the slight capital thus obtained, laid the foundations of a business that eighteen years after produced an annual income of \$25,000

His scheme for raising chapel debts, in 1767. would be unique even in our own times, for it aimed to reach every Methodist in the connection for a contribution varying from one to ten dollars. It was a remarkable plan in another way, as it actually produced the sum total expected of it. The subscriptions for the churches at Bristol (the first church building), Plymouth, and Bath were all taken as a certain small amount to be paid weekly or monthly. It was the business of the leaders to collect these subscriptions, and lest they should grow derelict in their financial duties, his practice was to change them every six months at least. He did not allow class leaders and stewards to continue in office twenty-five years. All of the above incidents will serve to illustrate his financial genius.

He held money in high esteem. There is only one thing which he regarded superior to it, and that was manhood. After the great missionary collection in 1767. for the conversion of the Indians in North America, which he had urged with the greatest enthusiasm, he made an entry in his journal that is worth pondering by all Methodists, and by all mis-

sionary societies and secretaries in our day: "A large sum of money is now collected, but will money convert heathens? Find preachers of David Brainerd's spirit, and nothing can stand before them. But without this what will gold or silver do?" Nowadays we spend our time raising money, and let men offer themselves as their individual wish or failure at home may indicate. If one of our missionary secretaries could employ himself in seeking out annually a dozen men like some of those who have devoted themselves to mission work in the last twenty years, the net results would be greater to the Church than any proposed increase in the collections. The mission field is no place for any but the best educated and most thoroughly successful men in the Church. Men of low attainments would better remain at home. John Wesley had a conception that would save time and patience and money to the Church. There must be men of fiber and nerve and consecration upon whom to spend our missionary money. The same is true of the woman's work, and of all work. But after men there is nothing better than money. Men and money ought to be more frankly and freely discussed than they are.

John Wesley's scheme of finance is definitely laid down in his three sermons on "The Uses of Money," "The Good Steward," and "The More Excellent Way." The latter would make startling reading for the worldly minded, and yet it sets forth the habit of his own life. In the sermon on "The Good Steward," he states his high opinion of money in the following sentences: "In the present state of

mankind it is an excellent gift of God, answering the noblest ends. In the hands of his children it is food for the hungry, drink for the thirsty, raiment for the naked ; it gives to the traveler and the stranger where to lay his head. By it we may supply the place of a husband to the widow, and of a father to the fatherless. We may be a defense to the oppressed ; a means of health to the sick ; of ease to them that are in pain ; it may be as eyes to the blind, as feet to the lame ; yea, a lifter up from the gates of death." He evidently was out of sympathy with those who rail at money as the "corrupter of the world, the bane of virtue, the pest of society," for in the sermon on "The Uses of Money" he writes, "Above all He has committed to our charge that precious talent which contains all the rest—money. It is unspeakably precious if we are wise and faithful stewards of it." That we who fear God may know how to employ this valuable talent, and that we may be instructed how it may best subserve these noble ends, he reduced his maxims to one terse epigrammatic statement, as surprising as it is terse, as logical and Christian as it is practical. It is a perfect cube of financial conduct : "Earn all you can ; save all you can ; give all you can."

"Earn All You Can."—From any point of view this commends itself to all. So far, at least, we shall allow that he speaks like the children of this world. We must meet the world on its own ground, and in that vague and somewhat undetermined place called "the markets of the world," we are to dispose of our brain, wit, brawn, or deft fingers at the

highest possible price. It is absurd to claim that, all other things being equal, a clergyman shall not go where he will be best paid ; and to deny by injunction the right of a laborer to quit working and find another employer who will pay him better is not only opposed to John Wesley's maxim, but to common sense. He would limit the "gain all" of course to honest accumulations. Over-reaching and "using many words in buying and selling" are plainly opposed to the Christian system. Without, however, dwarfing ourselves in mind, or injuring our bodies ; without detriment to our neighbor, or unpatriotism in the State, we are to "earn all we can." No man has a right to be an idler. No man has a right to be unemployed. It is the business of all to go into yonder county, or town, or city, and either reap or sow, or buy and sell and get gain. By experience and reading and reflection we should qualify ourselves to be workers in the great hive of humanity. This scheme of Wesley's is far-reaching, and it should liberalize our judgment of men who have rapidly accumulated wealth. It is the duty of some men to be rich. They have the peculiar talent of acquiring wealth, and only a contracted conscience would forbid their efforts to develop it. It is to their shame if they do not earn large sums, and receive great returns from their investments.

"Save All You Can."—Could any modern economist give a more needed exhortation. Having "earned all you can," it is a reproach upon you if much of it, or at least some of it, is not husbanded, as the capital or resource for some larger enterprise.

Many could benefit by this phrase. Five hundred dollars a year income, and \$499 expenditures is affluence. The same income and \$1 living expenses above it is poverty. The Church and Society are full of men and women who live every year beyond their means. The ratio of income to expenditure should always exceed the unit, and ultimate disaster, and perhaps dishonor and disgrace will follow fast where this is not true. Simple thrift and a revival of the homely saving methods of some of our fathers is too much needed to-day. It may be smart to throw down a dollar and say, "Keep the change," but it is more commendable to insist that the proper change, even to the famous New Englander's penny, should be made. Instead of scoffing at the "penny business," even the Californian will be compelled to cease his boast that the smallest coin in current circulation is the "two-bit" piece. Stores where they make only nickel change will be compelled to go out of business. Thrift, economy, saving, from your income, and by small gatherings are all a part of religion. It cultivates self-restraint, and the power to judicially estimate the value of any article offered for sale.

"Give All You Can."—Mammon worshipers could indorse the first two clauses of the Wesley epigram. They will probably pause here. But if so, they will miss the only purpose their earning and saving can have. "There are no pockets in a shroud," and these hard earned and slowly gathered accumulations cannot be taken to that "undiscovered country." It is the rule, and a rule with few ex-

ceptions, that excessive amounts of money left to children weaken the motives to industry and economy, and become an obstacle to that best of all medicines, work. It would be salvation to many a spendthrift if on the morning of his twenty-first birthday he was compelled to toe the mark and begin to "hoe his own row." In hundreds of cases fortunes are sure to be dissipated. It is a homely maxim, but none the less true, that "it is only three generations from shirt sleeve to shirt sleeve." Somewhere along the line of the inheritors of great wealth there will come a prodigal who will waste the substance, and the line will be compelled to begin by the sweat of some successor the foundations of a new fortune.

Gain and save in order that you may give. Men are forever getting ready to give. They resolve, and re-resolve; make a will and tear it up, and make it again, and the chances are that they die the same. By the time that courts and residuary legatees have finished with their litigation and fixed charges there is little for the beneficiaries. The perfection of this Wesleyan scheme is found only in the constant practice of these three rules. There is a giving that does not impoverish.

How shall we give? Systematically by all means. We should discourage everywhere in the Church, in the Sunday schools, in the chapters of the Epworth League fugitive appeals and irregularly taken collections. The only special collections to be permitted, or even considered, are those for the regular benevolences of the Church. Contributions for these

objects were solemnly pledged when we stood at the altar rail, and took upon ourselves the vows of church membership. Lest perchance some should misunderstand, let us call systematic giving tithing instead of tithing. Ninety cents for ourselves and ten cents for God is the scriptural way. The voluntary, weekly method, commended by St. Paul to the church at Corinth, cannot be improved upon, and let us raise up a generation of men in the Church, and women too, who will lay by in store as God has prospered them.

Admit this great rule of John Wesley's and you not only supply the money to the embarrassed treasuries of the Church, but you drive out of the thought of some Christian men that some callings are secular and some are sacred. It will also aid us, sometimes envious and selfish, to thank God that our brethren become honorably rich. It is said that around Titicaca in South America there are a dozen smaller lakes which rise or fall with the waters of the larger. They all keep the same level and are evidently fed from the same perennial fountains. Fill Lake Titicaca and you fill all the rest; as these brethren become rich the Church is enriched also. We need John Wesley's scheme of finance in the world and in the Church to-day.

For from the least of them even unto the greatest of them everyone is given to covetousness ; and from the prophet even unto the priest everyone dealeth falsely. (Jer. vi, 13.)

Thou hast not given water to the weary to drink, and thou hast withholden bread from the hungry. (Job xxii, 7.)

Better is a handful with quietness, than both the hands full with travail and vexation of spirit. (Eccles. iv, 6.)

Give, and it shall be given unto you ; good measure, pressed down, and shaken together, and running over, shall men give into your bosom. For with the same measure that ye mete withal it shall be measured to you again. (Luke vi, 38.)

But he that knew not, and did commit things worthy of stripes, shall be beaten with few stripes. For unto whomsoever much is given, of him shall be much required ; and to whom men have committed much, of him they will ask the more. (Luke xii, 48.)

CHAPTER VI.

Everyday Principles.

READERS have made their own inductions from the preceding chapters. However, as instruction is to be given "line upon line," and lest some should have hurried through the earlier pages, we venture to recast some fundamentals.

First. Giving is a grace, privilege, or duty, not a burden. We are sure that repetition will not dull the force and clearness of this point. There is a *gracefulness* in giving. Like some charm of face or voice, or like the attractiveness of manner or bearing in the person, so giving is a grace to the character. The only rebuke that uncharitableness should ever have is that it is ungracious. Miserliness is not only selfish, but vulgar.

Giving is a *privilege* as well. Without contact with the harsh and ugly facts of life we can ameliorate them by our gifts, and thus make a faithful and earnest response to the ethical demands upon us. By giving, too, you become associated with great enterprises in which you could join in no other way. Your contribution to the Missionary Society carries you back to Bethany, when Christ gave the command to disciple all nations, and projects your influence forward to the end of time.

It may be a *duty* also. It is the province of the collector to show that the cause he represents is proper, and that in no other way could the money be better expended. It thus becomes a duty to

give. The poor to be relieved may be in your parish. The older or younger members may have already done all they can ; a sudden emergency may have arisen. All these reasons may be safely urged. But too often the matter is proceeded with as though it were a burden. There is an air of half apology or a hint of supererogation about it.

Second. Ask for money on the assumption that everyone wants to give. Sometimes one might get the impression that the members are selfish and opinionated, and do not wish to contribute. It is necessary that the funds shall be raised, and certain men are appointed whose business it is to do it. Most of those from whom they solicit have stood at the altars of the Church and pledged themselves to contribute of their substance, according to their ability, for the support of the various benevolent enterprises of the Church. Why not remember this, and take it for granted that the vow was intelligently made and will devotedly be performed ? It is not a tax which they are called upon to pay ; it is a love to which they have to respond. Some, through self-will or love of ease or from lack of pure and lofty motives, will refuse. Selfish and worldly habits, despite our better natures, will still retain a strong attraction for us. Nevertheless the appeal should be made to the inward, voluntary, and all-commanding affection which is professed.

Third. Even though burdensome it may be a blessing. Could we choose for ourselves most of us would prefer to have our affairs run prosperously and smoothly. We would wish first fruits and tithes remitted in our own cases, and for others with

small incomes as well. So many find it difficult to make both ends meet that the apostle's injunction, "On the first day of the week let everyone of you lay by him in store, as God hath prospered him," seems like adding another burden to shoulders already grievously laden. And yet we all know that men of character are made by struggle. It is the battle with adverse conditions, the making the most of scanty means which develops sagacity, skill, and heart. Burdens of all kinds are blessings in disguise. The man with no difficulties, no hardships, no hard, tormenting cares, who has enough to live easily and luxuriously, is not likely to be even a good man of business. For want of a burden he is only too likely to leave the straight path. "I never knew a man lost on a straight road," said Sultan Akbar, and a burden keeps you in the straight path and watchful. It brings elevation of spirit, and the frugal, temperate, industrious contriver to do something for God is a blessing always.

Fourth. The easiest method of raising money is to give it. Finance committees are too apt to set to work devising schemes to cajole money out of people in spite of themselves. Some of these are on the same moral plane as the decoy duck of the hunter. In method they are like the deerstalker who carries a bell and gives the huntsman an opportunity to bag the game while the deer is listening to the sound. These methods vary with communities, but are very much alike after all. Sometimes it is a pathetic story, or locking the church door and calling for subscriptions, or there is a pledge to publish the list of subscribers complete in a local

paper. Sometimes the ladies get up a fair. The plea is at other times reinforced by good fellowship, and with concomitants of ice cream and turkey the good work goes on. These methods reach a climax in some Negro congregations of the South, where each individual marches down the aisle of the church to deposit his gift upon the altar table. In a certain congregation a brother is reported to have marched up five times in order to give a quarter—a nickel for each visit to the altar rail. All of these methods alike serve to diminish respect for the collection and for the man charged with obtaining the funds. We believe in fairs and festivals, in socials and lectures, and musicals for social and, incidentally, for financial reasons. But the easiest way to raise money is to ask Christian people for it, and the easiest way to get it is to give it outright.

Fifth. The financial abilities of the young people of the Epworth League and other young people's societies should be at the command of the Church. The expenses of all such organizations should be kept at a minimum. What with International, State, Conference, presiding elders' district, and subdistrict conventions, and the proper expenses connected with them, the chapters may become a burden of expense instead of financial help. The Epworth League is a part of the Church and auxiliary to the Church. The Church is a great deal larger institution than any young people's society. The baptismal covenant which you have taken for membership in the Church is a much more solemn and binding obligation than your "pledge." You mean the Church when you sing

“ For her my tears shall fall,
For her my prayers ascend ;
To her my cares and toils be given,
Till toils and cares shall end.”

We devote not only our time and talent and love to the Church, but our money also.

Sixth. The departments of literary work and mercy and help ought to absorb the largest amount of the income. It should be carefully husbanded for these purposes. It is quite proper to participate in the reception to the new pastor and similar pleasant occasions. But, next to spiritual awakening, intellectual culture and mercy and help should be pushed to their utmost in the Epworth League. Money thus spent is well spent, and the fact that it is so used will multiply the contributions to your treasury. The Chautauqua and Epworth League Reading Courses are always worth buying for your own and the Sunday school library. Lecture courses for entertainment, and on the university extension plan for instruction, will always find favor, and are worth what they cost. The mercy and help department, embracing such great philanthropic duties as relief to the poor, hospitals, deaconess homes, children's homes, comfort for the sick and bereaved, house-to-house visitation, and employment bureaus should be pushed beyond anything yet dreamed of. Money spent for such objects commends the chapter to the Church and community. It increases the treasury offering in volume also, just as the water trickling down the temple wall in Ezekiel's vision increased without tributaries to a great flood which could not be passed over.

And again, basket collections are always in order. There is a regular offering made at the devotional meetings in many churches. Some congregations publicly, and we judge somewhat proudly, announce that no collections are taken in their church. Some omit it in the evening, presupposing that it serves to increase the attendance. How men can trifle with duty so imperative passes comprehension. There ought to be persons in every service who have not been present before. If no collection is taken they may possibly come into the church deficient in training upon this important matter. In exclusive social circles collections are obviously improper. They are never taken in clubs; in churches, always.

For who hath despised the day of small things? for they shall rejoice, and shall see the plummet in the hand of Zerubabel with those seven; they are the eyes of the Lord, which run to and fro through the whole earth. (Zech. iv, 10.)

For precept must be upon precept, precept upon precept; line upon line, line upon line; here a little, and there a little. (Isa. xxxviii, 10.)

CHAPTER VII.

Don'ts and Do's for the Department of Finance.

MANY things included in this brief chapter are so well understood that perhaps some will think they should have been omitted. The simplest things have to be learned by everybody, learned every year by somebody, and by each of us for himself. If we can inculcate some easy lessons here, and spare anyone a training in the hard school of experience, it will be well worth the while.

1. Do not allow a public mass meeting to go by without a collection. Strangers and visitors will appreciate their duty to the Epworth League more should they afterward join. Report the amount of the collection before the meeting adjourns if you possibly can, especially at a week-night service.

2. Do not have a fee for admission to membership. The Epworth League is not a secret society. Some may be kept out by it.

3. Have regular weekly or monthly dues. Weekly dues are preferable. It is an education in systematic giving. Have envelopes for inclosing it. The envelope returned will serve for a receipt. One or two cents a week, or five or ten cents a month, are the ordinary dues. Urge payment every week or month, as the case may be.

4. Do not have dues and fail to collect them. Ask for them at least. Insist that the treasurer attend to this promptly.

5. Urge tithing. This can be done by circulating tithing pledge cards. If you cannot find a better, reprint the one found in this book.

6. Circulate tracts and books on giving. Long-acre's *New York Conference Missionary Sermon*, *Mister Horn and His Friends*, *John Wesley's Scheme of Finance*, *Thanksgiving Ann*, and Tracts Nos. 1 and 2 in the "Christian Giving Series" are examples.

7. Do not be afraid to take collections for Missions, Freedmen's Aid, or Church Extension on the request of your pastor.

8. Make it your business to see that every member of the chapter contributes regularly to the support of the church and the regular benevolences. The finance committee, by comparing a list of members with the church treasurer's list of contributors, and then by personal work, should aid to bring about this much-to-be-desired result.

9. Do not allow special pleas for money at one of our devotional meetings. However worthy the cause, it can wait until the cabinet conclude to authorize it and present it at the proper time. It is a part of the treasurer's business to protect the chapter from special and comparatively trivial subscriptions.

10. Don't try to collect money from other chapters for your own church debt. You ought not to present their appeals, and they ought not be asked to present yours.

11. Have a birthday box. Celebrate your birthday by putting in a penny for each year you have lived. If you are grateful, and able so to do, add a dollar for thanksgiving.

The following two suggestions are taken from *What We Can Do*, by Mrs. R. S. Douglass, Plymouth, Mass. :

1. A pleasant way for raising money is to hold a "dollar social." Some time before the social ask all interested to earn a dollar (or any specified amount) in some way outside of their regular work. At the social let each relate the method of earning it.

2. The "talent" plan is sometimes helpful. From the treasury give each member a small sum, one to five cents. At a specified time this must be returned with all that has been made therefrom, and the history given.

Work in Connection with the Social Department.

1. Do not educate the League to rely on suppers and entertainments for its funds. The easiest way to raise money is to go right down into your pocket and give it. This produces the greatest net result also.

2. Pay only one half the expenses of the delegates to the International, Conference, or district conventions. Perhaps the delegate will attend the program more regularly and faithfully if he pays the other half himself. There are exceptional cases, of course, when the entire expense ought to be met by the chapter.

3. Don't hire a hall when the lecture room of the church would do as well. If the entertainment is not of sufficiently high character to hold in the lecture room of the church you don't want it at all.

4. When you have a supper, or refreshments,

take the price as an admission fee at the door. This is better than to interrupt the supper by asking them to pay at the table. If you have cake and cream, or coffee and sandwiches, charge for them at the door and give a ticket.

Work with the Literary Department.

1. Don't have one-dollar lectures. They are a dead loss, as are most high-priced lecture courses.

2. Have a May Festival; that is, arrange a program to run the whole of one of the weeks of May. Have a musical, lecture, spelling school, or reading each night. Sell tickets for the full week's program for fifty cents. Consult your pastor about details. He will save you money on your lectures. Charge twenty-five cents for single admissions to those who do not purchase week tickets. Let them punch all the admissions out for their friends the first night on the weekly ticket if they wish. There is money as well as entertainment in a May Festival.

3. If you have a lecture, and mean to take a collection at its close, try asking for a nickel collection at the door as they go in; that is, ask five cents from each person who enters. Do not require it, but ask it. You will get much more than by passing the boxes later.

4. Ten-cent lectures are growing in favor. A lecture course with four lectures and a musical, made up by some home talent, can be made to pay at fifty cents for the course. There are men in communities near you who get fifty dollars a night long distances from home. They will preferably speak for you for ten dollars.

5. Order, on vote of the chapter, fifty or one hundred copies of the *Epworth League Bible Studies*, *Epworth League Handbooks*, or badges, and sell them at the retail price. The publishing agents will furnish you these books in quantity at a special discount. Put the proceeds in the treasury.

Work with the Mercy and Help Department.

1. Order ten copies of *Comfort for the Bereaved*, or *Comfort for the Sick*, and sell them to the mercy and help committee for use in their systematic visitation. Charge the retail price, and credit profit to the treasury.

2. Don't engage jubilee singers without recommendations from the Freedmen's Aid headquarters or from some member of the faculty of one of our Southern schools.

3. From *What We Can Do*: Be interested in as many outside lines of work as possible. It will help the fervor of your own church work. If you wish to help some of the connectional work of the Church, hospitals, deaconess homes, immigrants' homes, home or foreign missions, let your spiritual or literary departments provide a local program or outside speaker, then take a collection. In this way you will bring new methods of work before the people, broadening their knowledge of the denomination and giving the cause financial aid.

Work with the Spiritual Department.

1. Provide a new singing book just before the beginning of special revival services.

2. Offer to pay the traveling expenses of a neigh-

boring pastor who may be called in to assist your own during special services.

3. Be sure to raise a generous contribution from the Epworth League for missions.

4. Don't hire an evangelist. The Epworth League is its own evangelist. If the church wants one leave that to the official board.

5. Take a collection at the monthly consecration service, or have that the regular night for the payment of dues. If understood by all the members this alone will meet the ordinary expenses of the chapter.

Exod. xxv, 1-7; xxxi, 1-6. Mal. i, 7-13; iii, 8-12. 1 Cor. xvi, 1, 2.

CHAPTER VIII.

"What Saith the Scripture?"

I.

**Gifts for the Tabernacle. (Exod. xxv, 1-7;
xxxi, 1-6.)**

IT is perplexing to reflect on the children of Israel at the period of the tabernacle building. They were sinful, idolatrous, unbelieving, unstable. (1) They did not know which way to go, and had to be directed by the pillar of cloud and fire. (2) They could not buy bread, and so God had to feed them with manna. (3) And after all their saving and borrowing they had brought these great riches into the wilderness where, apparently, they were of no use.

It is a sad exhibition of human nature. Sinfulness, cowardice, and famine had not been able to keep them from accumulating treasures. Either or all of the following ways will explain their ability to make such costly gifts to the tabernacle.

1. They had a certain amount of ancestral wealth, which they brought into Egypt, and which Joseph had accumulated.

2. They had received large presents of gold and silver from the Egyptians just before departure. (Exod. xii, 35.)

3. They had recently defeated, and no doubt despoiled, the Amalekites. (Exod. xvi, 8-13.)

Their generosity in regard to the tabernacle is the one redeeming quality we are able to trace in the people as a whole at this time.

I. The Givers.

a. All the people. (V. 2.)

It might be thought that as the tabernacle was to be the dwelling place of God, he would provide the materials for its construction. He gave the tables of the law to Moses. He gave the manna for food, and so he might have made a sanctuary, and caused it to descend in some marvelous manner among the people. God never does for us what we are able to do for ourselves.

b. Those who gave of their own free will. (V. 2.
See also 2 Cor. viii, 12 ; ix, 7.)

There was no constraint ; all were the loving gifts of God's people. There was no church rate ; no assessment. There was no persuasion or pressing. Each resolved to do the utmost that he could, not seeking to obtain the praise of others.

"This tabernacle might be a very inferior structure when measured by such principles as dictated Grecian art, but this was a thing of no consequence when compared with the higher consideration that its materials were freely brought." (Chadwick.)

c. Those who thought it a privilege to give.
(Exod. xxxv, 21.)

They remembered what God had done for them ; the old bondage, the present liberty ; the Red Sea crossing, Elim and its palm trees ; the hunger and the daily manna.

"What an example for us. Church debts, fettered missionary enterprise, ministers of the Gospel converted into persistent yet unsuccessful beggars ; what are the Lord's people doing when such phenomena abound." ("Pulpit Commentary.")

11. The Gifts.

a. Excellent in kind.

The women, for example, gave their rings and jewels. These were used for personal adornment, and were cast into the laver. (See Exod. xxxviii, 8.)

b. The best they had.

It was imperative that all offerings from the flock should be without blemish. They could not give cedar and olive wood, as they were not to be had in the desert; acacia wood was the best obtainable, and so they brought that. They had no silks or velvets, so God accepted linen, woollen, and goats' hair. The best of our time, the best of our powers, our intensest thought, and warmest love should be given to God.

c. Of great value.

Gold and silver and precious stones are all specified. Comparatively cheap articles were probably abandoned on the march and only the most precious retained. These were given. We ought to make offerings of great value. We are coming to the time when there will be an increasing number who give large sums, very much exceeding one tenth, every year to God.

"Were the whole realm of nature mine,
That were a present far too small;
Love so amazing, so divine,
Demands my soul, my life, my all."

d. Of great variety.

Such diversity of material was required that everyone could give something. If the man had no gold, silver, or precious stones, there still remained

the responsibility of picking out something from what he had.

e. In great quantity.

They gave so liberally that they had to be "restrained from bringing." (Exod. xxxvi, 6.)

III. The Purpose of their Giving.

God made a request and gave them directions: "Make me a sanctuary that I may dwell among them." That is still our duty. We ought to build churches where the Holy Spirit will move upon the souls of men. This noble purpose of the people was renewed in David's time, when they prepared to build a temple (1 Chron. xxix, 6-9), and accomplished in Solomon's day. It was manifest immediately after the return from captivity. (Ezra ii, 68, 69; Neh. vii, 70-72.)

IV. The Best of all Gifts. (Exod. xxxi, 1-6.)

Aaron was set apart for the priesthood. Bezaleel and Aholiab gave themselves. They were called to the sacred office of a craftsman, which is never secular when filled by inspired men. These two in offering themselves for the work of construction were giving more than the richest merchant who gave the most precious stone for Aaron's vestment.

"There is something better than this, namely, to consider ourselves, one's offerings, one's strength, one's all, as belonging to the dear Master; as the rags and earnings and jewels of slaves belonged absolutely to their owners who had bought them off the block. . . . All you have and are is not your own, but Jesus Christ's." (F. B. Meyer.)

II.

Giving and Revivals. (Mal. i, 7-13; iii, 8-12.)

The style of Malachi is prosaic, but it grew out of the prosaic times in which his work was cast. The lofty enthusiasm on the return of the first exiles had died out. The meanness of some governor who was in politics for what he could get out of it, and a corrupt priesthood had filtered down until greed and lust contaminated the whole people. There was no noble Nehemiah, conspicuous for his generosity. The sun of Israel had set, and the days of greed and cowardice and Phariseeism had begun.

"The court (Gentile), which was a witness that that house should be a house of prayer for all nations, had been degraded into a place which for foulness was more like shambles, and for bustling commerce more like a bazaar; the lowing of oxen, the bleating of sheep, the babel of many voices, the huckstering and wrangling, and the clinking of money and of balances (perhaps not always just) might be heard in the adjoining court, distracting the chant of the Levites and the prayers of the priests." (Farrar.)

1. Cessation of Giving a Cause of Religious Decline.

a. There was an hireling ministry.

The entire first chapter seems to be aimed at the priests. But the adage, older than Malachi, "Like priest, like people," will suffice to explain that they alone were not responsible. They but reflected the covetousness of the people. The governor was evidently using his office for private emolument. (Mal. i, 8.)

b. Neither laity nor priests would do anything for the house of God unless they were paid for it.

(1.) They would not so much as kindle a fire.
(i, 10.)

(2.) Nor open and close the doors. (i, 10.)

(3.) Nor sing, and the services were too long
anyway. (i, 13; ii, 12.)

The janitor ordinarily receives little enough nowadays; but how about the church choir? The pew-renting system is at least modern.

c. The offerings were imperfect.

They did not bring the best, as at the building of the tabernacle. The people brought, and therefore the priests offered (1) the torn (i, 13), (2) the lame (i, 8), (3) the sick (i, 8), (4) the blind (i, 8), (5) and polluted bread (i, 7), (6) nor were the offerings so numerous as they should have been (iii, 8.)

Of course these cheap things brought no reward. History truly repeats itself. When the best young men refuse to go into the ministry because there is more money in business, or go into it because they have failed elsewhere; when we bring to the Church what we do not wish ourselves, and when members hoard their substance, so that they may bequeath great gifts to their families at death, the decline has come.

d. Tithing was neglected. (iii, 8.)

Nothing could be done but neglect the temple and the worship. There was no incense to burn, no offerings, as well as no one to build the fires. Small scrupulosities went on, though, just the same. There are always querulous complainings as faith declines. They went to the class meeting and to the cottage prayer meeting and took a prominent

part, even if they were absent on dedication day and mission collection Sunday.

II. The Conditions and Results of a Revival.

a. The conditions.

(1.) Let them return to their duty in making offerings. (Mal. iii, 10-12.)

1.) Make them of proper quality.

2.) Sufficient in number.

(2.) Let them pay their tithes.

“‘Are there not strictly business reasons that will at least partially account for the increased temporal prosperity of those who tithe their income?’

“‘Yes. And yet it is hard to separate common sense and strict business matters and principles from God’s laws; in fact, it cannot be done.

“‘Tithing our income is a tangible recognition of God’s real ownership of our substance, and his blessing naturally follows such recognition. It is a practical acknowledgment also of the claims of humanity upon us, and human nature is swift to respond to such evidence of sincerity by hearty words of encouragement and helping hands. But these are results rather than causes.

“‘But are there not other and deeper reasons than these?’

“‘Yes. You believe a thing is right. In other words, you believe it to be your duty and have faith in it. By doing the thing itself you step into the line of your faith and duty, and you are at once and consciously a stronger, better, and more self-reliant man. Your mind and heart broaden. Instead of receiving, you give favors, and you begin to realize

the wealth of meaning in the Saviour's words, 'It is more blessed to give than to receive.'

" 'Do not the promises of rewards in the Bible for the payment of the tenth of income back to God refer solely to spiritual blessings? '

" No. They refer very largely—I am tempted to say almost wholly—to temporal blessings. The third chapter of Malachi is perhaps the plainest in the Bible on this subject. Read it carefully and see if you can torture its meaning into promises of spiritual blessings only." (From "What We Owe to God.")

b. Results.

(1.) Windows of heaven open in abundant showers. (iii, 10.)

(2.) Vineyards shall mature their fruit. (iii, 11.)

(3.) Fields shall not be ravaged by war. (iii, 11.)

The floods of war that rolled up and down the plains of Samaria and Galilee were to cease. Peace that permits the harvest to be gathered was to come once more.

(4.) The border nations were to comment on the return of prosperity to Israel.

" Of all that thou shalt give me I will surely give the tenth unto thee." There is no reason to doubt that this became the principle of Jacob's life, and if so he shames the majority of Christian people—most of whom do not give on this principle, and give a very uncertain and meager percentage of their income. The Church would have no lack if every one of its members acted upon this principle. Let the proportion be diminished if you will. . . . But let each person resolve to give systematically to the Lord's cause." (F. B. Meyer.)

III.

Concerning the Collection. (1 Cor. xvi, 1, 2.)

Many of us saw the silver statue of Atlas with his world-burden at the Columbian Exposition. It suggested the rapidly-increasing wealth of our country, and the mighty strength and sustained effort of which money is capable.

Many of the richest men in the Church to-day laid the foundations of their fortunes only a few years since in the humblest poverty. It is therefore extremely probable that in the future some who follow this Bible study will be rich, and many comfortably well-to-do. May all retain a fervent attachment for the simple ways of the Church in which they were bred, and generously devote their means to Christian uses! The most dangerous, because the most respectable, sin is covetousness. Be warned against it now!

“In the present state of mankind money is an excellent gift, answering the noblest ends. In the hands of His children, it is food for the hungry, drink for the thirsty, raiment for the naked. It gives to the traveler where to lay his head. By it we may supply the place of husband to the widow, and father to the fatherless. . . . It may be as eyes to the blind, as feet to the lame; yea, as a lifter up from the gates of death.” (John Wesley.)

I. Collections Generally Taken by Paul. (Rom. xv, 25, 26; 1 Cor. xvi, 1, 2; 2 Cor. viii, 1, 2; Gal. ii, 10.)

“His love to his Jewish kindred made him welcome the suggestion. Moreover, every deed of charity rendered by the wealthier Gentile churches to ‘the saints at Jerusalem’ was another tie helping to bind the two communities to each other. Of

such liberality Antioch, under the direction of the Gentile missionaries, had already set the example (Acts xi, 29, 30)." (Findlay.)

II. Place of the Collection in Saint Paul's Letters.

- a.* 1 Cor. xvi, 1, 2. (Just after chapter on the resurrection.)
- b.* 2 Cor. viii, ix. (Just preceding his personal defense.)

"Then immediately, without pause or apology, the apostle goes on: 'Now concerning the collection.' There is no hesitation, no timidity. The remark follows as simply as if this matter were of all things the fittest to come in just there. Can we suppose that any of those early Christians had the sort of fastidious sensitiveness we find sometimes in these days? Did they whisper to one another: 'What a pity to begin begging close upon such a vision of the heavenly glory?' Did they think it 'put a damper on the meeting?' " (A. Longacre.)

"Then follows the most marvelous fragment ever written of any biography—a fragment beside which the most imperiled lives of the most suffering saints shrink into insignificance, and which shows us how fractional at the best is our knowledge of the details of Saint Paul's life." (Farrar.) (See 2 Cor. xi, 22-33.)

III. Directions for the Collection.

- a.* Weekly offerings. (1 Cor. xvi, 2.)
- b.* According to ability. (2 Cor. viii, 13, 14; ix. 6, 7.)
- c.* Voluntary. (2 Cor. viii, 8.)

There is no better method than this. Centuries of experiment have not improved upon it. When the Church shall frankly adopt and carry out this system, there will be shown a power to give far be-

yond anything we now consider practicable. One cent a day from each member of the Epworth League would put annually \$3,000,000 into the mission treasury of the Church.

“‘Every man according to his ability.’ Not every man according to his mood and fancy, but every man according to his ability. Not every man according to other people’s giving, or other people’s ability, but every man according to his ability. How well cared for the poor brethren would be if this were the recognized standard of giving in the Church to-day !” (H. C. Trumbull.)

IV. Motives to Giving.

- a.* The need of the poor. (2 Cor. ix, 12.)
- b.* An example to others. (2 Cor. viii, 1-3 ; ix, 13.)
- c.* A completing grace. (2 Cor. viii, 7.)
- d.* Thanksgiving. (2 Cor. viii, 9 ; ix, 15.)

Observe that, as the brief directions in the first epistle (see 1 Cor. xvi, 1, 2) were not followed, the second epistle contains two whole chapters on the same subject. (2 Cor. viii, ix.)

When thou vowest a vow unto God, defer not to pay it ;
for he hath no pleasure in fools : pay that which thou hast
vowed. Better is it that thou shouldest not vow, than that
thou shouldest vow and not pay. (Eccles. v, 4, 5.)

CHAPTER IX.

An Interrogation.

(From *Thanksgiving Ann.*)

GOD claims a portion of our substance.

“And all the tithes of the land, whether of the seed of the land, or of the fruit of the tree, is the Lord’s; it is holy unto the Lord.” (Lev. xxvii, 30.)

2. Withholding this claim is to rob God.

“Will a man rob God? Yet ye have robbed me. But ye say, Wherein have we robbed thee? In tithes and offerings.” (Mal. iii, 8.)

3. Therefore the claim should be attended to promptly.

“And as soon as the commandment came abroad, the children of Israel brought in abundance the first fruits of corn, wine, and oil, and honey, and of all the increase of the field; and the tithes of all the things brought they in abundantly.” (2 Chron. xxxi, 5.)

4. Worldly prosperity promised to those who honor God with their substance.

“Honor the Lord with thy substance, and with the first fruits of all thine increase: so shall thy barns be filled with plenty and thy presses shall burst out with new wine.” (Prov. iii, 9, 10.)

5. It is accepted according to what a man hath.

“For if there be first a willing mind, it is accepted according to that a man hath, and not according to that he hath not.” (2 Cor. viii, 12.)

6. It should be given willingly.

“Every man according as he purposeth in his heart, so let him give ; not grudgingly, or of necessity ; for God loveth a cheerful giver.” (2 Cor. ix, 7.)

7. Does poverty or limited means excuse anyone from giving to the Lord ?

“They shall not appear before the Lord empty : *every man shall give* as he is able, according to the blessing of the Lord thy God which he hath given thee.” (Deut. xvi, 16, 17.)

8. Jacob's vow.

“Of all that thou shalt give me, I will surely give the tenth unto thee.” (Gen. xxviii, 22.)

Will you act on these principles? If so, sign your name to this, and begin to-day.

Name.....

Date.....

“But now complete the doing also ; that as there was the readiness to will, so there may be the completion also out of your ability. For if the readiness is there, it is acceptable according as a man hath, not according as he hath not.” (2 Cor. viii, 11, 12. Revised Version.)

The following sermon by my esteemed presiding elder, Dr. Longacre, was delivered before the New York Annual Conference at its session at First Church, Yonkers, when I was a pastor there. It impressed me then as bringing home with particular force to young ministers and laymen their very important duty in regard to matters of finance. Repeated readings of the sermon have but confirmed the impression formed under the personal magnetism of the speaker on the occasion of its delivery. All who read it will thank me for republishing it, as well as the author for his kind permission to use it.

E. A. S.

CHAPTER X.

New York Conference Missionary Sermon.

BY REV. ANDREW LONGACRE, D.D.

“Now concerning the collection.” (1 Cor. xvi, 1.)

Power of Money.

THE old word in Ecclesiastes, that “money answereth all things” (Eccles. x, 19), was never more true than now. There were never so many things which money could buy. There were never such powers, such facilities, such resources at its command. Money itself could never reach so far, nor go so swiftly, so securely, so cheaply, as now. Deposited in a bank in New York to-day, a man can have the credit and use of it to-morrow in London, or Calcutta, or Hong-Kong.

In the Hands of Christians.

Never before was this power of money in the hands of a Christian nation as it is in ours, whether we regard immense accumulations in single fortunes, or the moderate competence of the mass of the people. In a recent article in our own *Review* it is stated that seventy men in this country own twenty-seven hundred millions, not one of them having less than twenty millions; and while in Great Britain one thirtieth of the inhabitants hold two thirds of the wealth, in this country one half as many hold that

amount. We have men in private life who could easily rival the peacock throne of the Great Mogul at Delhi, while the mass of the people are able to give without sacrifice beyond any others in the world.

May be a Curse.

That our wealth may be a curse, we have plain warning in the word of God. That it may become a vast power for evil, socially and politically, is alarmingly enough indicated in our public life. But no one who believes in God can doubt that he designs it for good. In the increased power of money, and in the gathering of it in Christian hands, we cannot fail to see the movement of divine Providence for the salvation of the world.

For with this increase there has come also the removal of those hindrances which had previously barred the progress of the Gospel. The time was when no money could open the doors shut against Christianity by heathen fear or policy or fanaticism. Everywhere now those doors are open. There have been times, and not long ago, when there was more money for Christian missions than men. You all know that of late years there has been an uprising for this work which is like a new crusade. Men and women—whole families—offer themselves freely to face the deadly climate of Equatorial Africa at the call of Bishop Taylor, who, at threescore and ten, goes before them unharmed by "the pestilence that walketh in darkness, or the destruction that wasteth at noonday." Some die and a few grow faint-hearted, but others press forward into their places.

Students' Volunteer Movement.

You are aware that thousands of college students all over the land, our best and brightest, stand pledged for this work in the foreign field. At first their pledge was :

“ We are both willing and desirous, God permitting, to be foreign missionaries.”

Then, the idea having got abroad that their zeal had abated, they made a new and individual declaration :

“ I will go as a foreign missionary unless God positively prohibits.”

At last accounts six thousand young men and young women had signed that declaration.

Reduced to a Money Question.

The one thing now lacking is the money, and that is in our hands. With it you and I can send to the work better men than ourselves, better qualified, better trained, and more richly endowed.

One trembles to think of the immense power for good lodged in the hands of individual holders of great fortunes ; of men in this country who could carry single-handed with their own incomes more than our whole missionary work many times over. Think of one person able to look at such a work. with its tens of thousands of conversions in a year, its increase of churches, of schools, its hospitals and orphanages, and its slow but steady revolutionizing of whole lands for Christ and Christian civilization, and know that his single gift had made it possible !

“Many Millioned Drexel takes the Veil.”

We cannot wonder at the devotion of one banker's daughter who, a few months ago, gave herself and her fortune of seven millions to what she believed to be the service of God in winning souls. If such instances must be rare, think how small a sacrifice among the members of our own Church would easily place as large a sum in the treasury of our Missionary Society, when one cent a day from each one of us would give more than eight millions a year!

Impressed by such considerations, I have felt that I could bring to this service no more important subject than “the collection.”

1. The most striking thing about this text is the place St. Paul gives it in this epistle.

We can scarce help wondering what must have been the feelings of the Christians at Corinth when this epistle from their father in the Gospel was first read in their hearing. Coming eagerly together to hear it, as they must have done upon tidings of its arrival, we can imagine their varying emotions as the reading went on, with its mingled reproofs and exhortations and answers to questions they had sent him. Think of hearing for the first time that great thirteenth chapter on charity, which is indeed “the greatest thing in the world,” since it underlies all other good, and all other good goes with it!

Then with what kindling faith they must have followed the triumphant discussion of the resurrection in the fifteenth chapter! Surely, flowing tears and exultant responses must have followed the victorious outburst, “Thanks be to God which giveth us the victory through our Lord Jesus Christ!”

Turn in the Argument.

Then immediately, without pause or apology, the apostle goes on: "Now concerning the collection." There is no hesitation, no timidity. The remark follows as simply as if this matter were of all things the fittest to come in just there.

Ding Dong for Money.

Can we suppose that any of those early Christians had the sort of fastidious sensitiveness we find sometimes in these days? Did they whisper to one another, "What a pity to begin begging close upon such a vision of heavenly glory!" Did they think it "put a damper on the meeting?"

St. Paul evidently does not anticipate any such criticism. He has no fear of an anticlimax, or of letting his hearers down, or chilling their religious feeling. He moves on without faltering from the very gate of heaven to this most practical necessity.

We must believe that his inspiration was right. If we see an incongruity, it is we that are at fault. The blessed Holy Ghost led him to lay this great duty upon the waiting church just when their hearts were most lifted heavenward, and when earthly and selfish tendencies were weakest.

The putting of this appeal here is as if he had said to the Church for all time: "Go, get your souls full of the joy of your heavenly hope. Look up till you can see the distinct glory of the pearly gates. Think how the victory over sin and death was won for you by the sacrifice of the Son of God. Then ask yourselves, 'What is my part in the collection?'"

God's Time is Now.

It is a luminous reminder that the time for giving and for sacrifice hastens to an end. Very soon we shall be where we can no longer help to save souls. Then we shall understand, as we cannot now, the supreme importance of these opportunities; then, when in our heavenly home, we may regret in vain that we did so little to bring others to share it.

That St. Paul was amply justified in giving such prominence to this matter we can readily perceive, when we ourselves try to estimate its importance.

A Practical Thing.

For the collection is the only practical thing which we who have to stay at home can do for the salvation of the greater world. It is the only tangible evidence of our interest in missionary work. It is the only manifestation of our sympathy with the travail of Christ's soul. It is the one material result and outcome of all our sermons and speeches and meetings and prayers. Doubtless the sermons and speeches may have a certain rhetorical value as works of art, models of eloquence, worthy to be preserved for the admiration and instruction of future generations. But the one actual fruit and fact is "the collection." All the rest is only a preparation for this, and is worth simply the money it sooner or later brings into the treasury.

Limits of the Work.

Besides, the collection is necessarily the absolute limit of our work in the field. We accomplish only what we pay for. In every land our missionaries go

only so far as our contributions take them. Not a child is taught in a village school in India, not a convert baptized in the *mela*, beyond the reach of the money we send. In Egypt not a blade of grass grows above the line of the Nile's rise. Human skill can dam the water and carry it farther and pump it higher, but it is powerless beyond the line it reaches. So in all heathendom our gifts mark the fatal line which our work cannot pass.

How Much a Soul Costs.

I once heard Dr. Peck estimate how much each convert in our missions cost. The sum was astonishingly small. Of course such an estimate can never be precise. But we must recognize the plain fact that, God's blessing being promised, every advance in giving means more good done, and every withholding diminishes the number of souls saved. It is an awful calculation to weigh our dollars against souls, to know that the less we give the fewer will be won for Christ.

Cast thy Bread upon the Waters.

You may remind me of the difference in results from the zeal of the laborers. You and I have nothing to do with that. For that they must answer, not we. Our duty is the giving.

We recognize fully our entire dependence upon the Holy Spirit, without whom we can do nothing. But we are living in the dispensation of the Holy Ghost. He has come; he has never withdrawn. His cooperation in all the work of the Gospel is one of the certainties of our religion. He moves with us,

opening our way, and crowning every advance, every increase of activity with his power.

We must face the fact that in the measure of our giving will be our success. Reverently let it be recognized that God's blessing for the heathen depends upon our liberality. He waits for us. The Holy Spirit waits. The whole economy of salvation is at a standstill until our giving opens the last door.

Ne Plus Ultra.

I shall not ask you to consider in detail the high wisdom of the directions for the collection St. Paul gives in this place. Modern study, after ages of experiment, teaches no better method.

"Upon the first day of the week let every one of you lay by him in store as God hath prospered him." (V. 2.)

Let everyone give, and each according to his providential ability; let the gatherings be frequent, and thus in small amounts at a time. When the Church shall frankly adopt and carry out this system there will be shown a power to give far beyond anything we now consider practicable.

II. These directions are brief and concise, a model instance of putting much in few words.

There are no doubt many excellent people who would be glad to make them the pattern in this respect for all financial appeals in the Church. "How delightful it would be," say they, "if all preachers would only follow this example of St. Paul, and limit themselves to a condensed statement of the case, and then leave it with the people to give as they are disposed!"

Easy Way Out.

Very agreeable would it be to do this and nothing more. It would lighten immensely the burden of Christian preachers had St. Paul's example ended here. But, unhappily, one of the things I have to say of this appeal is that it was a failure. It did not accomplish the end proposed.

This epistle was written about the time of Easter, in the spring of the year 57. In the autumn of the same year, that is, about six months later, St. Paul was inspired to write the second epistle to the same church at Corinth. In this second epistle he recurs to this matter of the collection, but this time, instead of limiting himself to two or three verses, he carries his appeal through two entire chapters, the eighth and ninth; and his handling of the matter there is one of the highest examples of his marvellous skill in dealing with men. I heard Dr. Durbin once say that it seemed to him not irreverent to say that in tact St. Paul even surpassed our blessed Lord himself. If such an assertion may stand, this discourse would go far to sustain it.

Right Way Out.

He found that the Greeks of that busy commercial city, full of traffic and the luxury that follows wealth, were not so ready to part with their drachmas as he had presumed. He might have known as much, we cannot help thinking, since it is on record that, while he dwelt there, he had to support himself, working with his own hands, except when the Philippians once and again sent to relieve his necessities. In his second appeal, therefore, he evidently

addresses himself to a difficult task. Though fully aware of the failure of his first appeal, there is yet no touch of reproach or fault-finding. With a noble blending of dignity and authority and paternal tenderness, not unmixed with graceful compliment for what could be commended, he rises to the occasion. Nowhere else does he display so clearly the surpassing flexibility of his genius, the power of "becoming all things to all men." He, who could "speak wisdom among the perfect," here stoops to touch every vibrant chord in natures dwarfed and selfish and worldly. These are not his generous and beloved Macedonians of Philippi, some two hundred and fifty miles away to the north, but a great deal farther off than that in grace. Yet these harder hearts must be won and taught and drawn up toward the Christly spirit. So, like a father, as he was, or "as a nurse cherishing her young children," he made his plea.

Tells a Story—Good One.

It is, of course, unnecessary that I should recall the familiar language of these famous chapters, yet it will be wise to glance at the substance of them. The seventh chapter closes with this hopeful and cheerful word of preparation: "I rejoice, therefore, that I have confidence in you in all things." Then he tells them a little story of the surprising generosity of the poor Macedonian Christians, who had pressed him with much entreaty to accept their contributions, which, he could testify, went beyond their ability. He commends the Corinthians for a number of good things, for their faith and utterance and

knowledge and diligence, and for their love to himself, and then begs them to add this completing grace: pointing them to the great pattern of self-sacrifice, Christ, "who, though he was rich, yet for our sakes became poor, that we through his poverty might be made rich." Their previous reluctance he characterizes merely as delay, and holds up to them the law of all giving "according to that a man hath, and not according to that he hath not."

As if replying to an objection, he disclaims the intention of burdening them that others should be eased, as he meant only to bring about an equalizing of burdens. He shows how carefully he has arranged for the conveyance of the money by other hands than his own, so as to avoid the least suspicion of his motives.

Praises them Somewhat.

He stoops lower—touching their self-esteem, reminding them that he had before boasted of their good intentions, and had thus stirred up others to give; and now he presses them to be prompt with this delicate thrust: "Lest haply if they of Macedonia come with me, and find you unprepared" (he does not intimate that they are unwilling), "we (that we say not, ye) should be ashamed in this same confident boasting" (2 Cor. ix, 4). Then he rises to the strongest part of his plea, an admonition, with a tone of solemn warning in it against "sowing sparingly," and urges them to a cheerful and loving liberality as the only sort of giving which God will accept. He assures them that they will not be losers by it, for God will take care of them; and he shows how their

example will stimulate others, and bring glory to God as an evidence of their faithfulness, and awaken the gratitude of those they have helped.

All through this special discourse, from point to point, it is a masterpiece of sollicitation, strong, dignified, religious, appealing to the highest motives, and yet showing a wise and compassionate appreciation of imperfect grace and the weakness of human nature.

III. In this place and presence, appointed to preach a missionary sermon before the Conference, it seems incumbent upon me to make some attempt to apply this example of St. Paul to us, who as ministers of Christ sustain the same relation to our churches that he did to the church at Corinth.

Preachers' Duty.

Upon us, as truly as upon him, falls the necessity of leading Christian people up to their privilege of giving of their substance for Christ's work in the world. We are as truly called to this service as to save sinners or to edify the Church. We must set this duty so plainly before men that they shall no more fail in it than in keeping any other of the commands of Christ. It is a vital and momentous part of that Gospel teaching with which we are "to feed the Church of God which he hath purchased with his own blood."

"Serve Yourself would You be Well Served."

And the duty is the more urgent, since for the large majority of us there can be neither substitute nor helper in it. A few of us can occasionally

secure the assistance of some eminent preacher to present the claims of missions to our congregations ; but for the greater number no voice but ours will be heard in instruction or pleading. The measures we propose are those only which will be adopted. The appeal we make, and the influence we exert, and the example we set, will decide the action of our people. If we fail, they will. Looking at St. Paul's great example, we dare not content ourselves with simply telling men to give, and then leaving them to give or not, as they please.

We have not, indeed, the authority or inspiration of an apostle nor St. Paul's marvelous tact, but in our lower place and feebler measure we must follow his steps. We are to feel for our brethren in their human weakness and their little grace. Knowing the fight they must wage against selfishness and worldliness and covetousness, we must use our best and last resources. For their own souls we can bring them no other message that has more to do with their salvation here and their reward hereafter.

Encouragement.

We may not always succeed, but we shall often do better than we hope. The obdurate rich man may still refuse to give liberally, but some lad earning his first wages may be touched by the word not aimed at him, and started in a course (of which, thank God ! we have many instances among us) of whole-souled giving from youth to age—to death. There are names which the whole Church honors as synonymous with princely—no, with saintly, liberality. Whose word first won them ? Who opened to

them the path of cheerful self-sacrifice ? It was some humble and earnest minister of Christ, who never dreamed what he was doing, and who, perhaps, went home to weep with a discouraged heart, because the men he tried to win remained untouched.

Religion In It Too.

There is no other service in which we so truly stand like Aaron when, with burning censer, he ran out to stay the plague "between the living and the dead." We stand between the living Church at home and its wealth, and the perishing millions of the heathen world. We are the only link—the only one living intermediary to bring the resources of the one to the rescue of the other. On no day of the year does a weightier responsibility rest upon us than the day we ask for the missionary collection. At other times we address those we see before us for themselves. That day, besides the visible congregation, a vast unseen multitude of souls hangs on the power of our word. Could we see them—if, by some miracle of enlightenment the veils of distance could be swept away, and our sight should take in the awful vistas of heathen wretchedness, those "dark places of the earth that are full of the habitations of cruelty ;" lands reeking with unutterable corruptions, enveloping the innocent souls of children that are as truly lambs of God's fold as your children or mine, and as dear to him—could we fathom the anguish of races and continents and generations, in long succession, without God and without hope, surely our hearts would rather break than fail to plead with our utmost power.

Go and Do Likewise.

I went once to hear a famous lawyer plead in defense of a man on trial for murder. The lawyer was David Paul Brown, of Philadelphia, then in the height of his fame. He had been for more than forty years active in the courts; so long that I remember he spoke to the judge presiding of a case in which he had pleaded "before your honor was born." The case in court was like many a one he had had before. Yet I observed that when this practiced pleader came into court he was greatly agitated. He seemed to see no one. He tossed his papers to and fro. When he arose to speak his voice trembled and his hands shook. Everything about him betrayed the intensity of his feelings.

In the same case I listened to the maiden speech of his junior counsel, a man who has since risen to the top of his profession, and is now one of its most brilliant and accomplished orators. As was to be expected on such an occasion, the younger man gave every evidence of intense solicitude for his client, and pleaded for him as if he had been a near and dear friend. These men did honor to their profession. They did their best to save one man from the gallows.

My brethren, when we stand to plead with our people for that vast unseen congregation of perishing millions, when we ask for the means by which alone they can be rescued from death, we are pleading for souls.

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them the path of cheerful self-sacrifice ? It was some humble and earnest minister of Christ, who never dreamed what he was doing, and who, perhaps, went home to weep with a discouraged heart, because the men he tried to win remained untouched.

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My brethren, when we stand to plead with our people for that vast unseen congregation of perishing millions, when we ask for the means by which alone they can be rescued from death, we are pleading for souls.

APPENDIX.

THE following plan for the use of the Epworth Tithing Band was adopted by the General Cabinet too late for other insertion than in this appendix. It was proposed by Willis W. Cooper, and will be published independently as a tract:

GOD'S TENTH.

"Of all that thou shalt give me I will surely give the tenth unto thee." — Pledge of Jacob. (Gen. xxviii, 22.)

.....A. D. 1895.

My Pledge.....

In setting forth the purpose of this plan, it is not our thought to make any argument to prove God's part is one tenth, or that the command for tithing has never been revoked.

The revival of tithing in this latter day, with abundant proof of God's favor, is too well known to need argument to sustain its place in the economy of the Church.

We believe it is God's plan, hence our effort to put it in practical form for nineteenth century use.

Most of those who will have use for this book are convinced that a tenth is little enough to give. Many, doubtless, are giving much more to the Lord; setting it apart faithfully, "as the Lord hath prospered," but all will feel the need of a systematic, convenient method of accounting for the Lord's money.

Comparatively few can give any account of money expended for the Church or benevolent purposes.

The question, as to how much and to what objects one should give, is one of no little moment to thousands of devoted Christians.

Many who give liberally when called upon, so long as they have money, are prevented from giving to objects which should have their support, because the money has gone to less worthy objects.

Every Christian is the Lord's steward. With some he has placed two and with others five talents, but from each he will require an accounting.

In order that the members of the Epworth League, or members of the Methodist Episcopal Church, may know the objects the Church has called upon them to support, we append below the amounts contributed to each of our benevolences during the past year, and also the amounts contributed to the ministry and local church during 1894, as taken from the *Methodist Year Book*. To this we have added an item for miscellaneous benevolences, which includes the Woman's Home and Foreign Missionary Societies, charities, etc.; these give a basis upon which every loyal Methodist can give systematically to the Lord:

Parent Missionary Society.....	\$1,137,807
Church Extension	128,830
Sunday School Union.....	24,667
Tract Society.....	21,295
Freedmen's Aid and Southern Educa- tion Society.....	108,909
Education	185,589
American Bible Society.....	32,853
Pastors, Presiding Elders, and Bishops.	10,714,161
Conference Claimants	256,051
Church Building, Improvements, and Debts	7,393,660
Current Church Expenses.....	3,820,373
Miscellaneous Benevolences, including the Woman's Home and Foreign Missionary Societies, Charities, etc.	6,175,805
	<hr/>
	\$30,000,000

It will be seen the total contribution is \$30,000,-000, and as a unit of this amount a person who earns \$300 per year, giving one tenth to the Lord, will set aside \$30 to the credit of the Lord's account.

No one will claim that the present ratio of giving to these different objects is entirely just, but by following closely the ratio shown to be in actual use we shall reach the best results practicable. We have grouped, therefore, pastoral support, Conference claimants, and current expenses together and recommend as follows:

For Pastors, Presiding Elders, and Bishops.	\$11 00
Conference Claimants.....	50
Current Church Expenses.....	2 50

In a second group we have placed church building and improvements, the regular benevolences, and

miscellaneous contributions, and recommend the following pro rata :

For Church Buildings, Improvements, Debts, etc.....	\$4 50
Parent Missionary Society	5 00
Church Extension.....	50
Freedmen's Aid and So. Education Society.	50
Education.....	25
American Bible Society.....	15
Sunday School Union.....	05
Tract Society.....	05
Woman's Home and Foreign Miss. Societies.	1 50
Mercy and Help and Miscellaneous.....	3 50

From a person who receives \$150 per annum, only one half of the above amount would be paid, taking thirty as the unit ratio.

From a person receiving \$600, twice as much as the above, or twice the unit thirty.

From a person receiving \$3,000, ten times as much as the above, or ten times the unit ratio thirty.

Thus allowing thirty to be the unit, the ratio due from each tither will be the same to all and can be readily figured.

NOTES.

Those who are especially interested in some particular benevolence are permitted to use a different ratio for these benevolences, provided the one tenth of the income is given.

Tithing should be figured from the net income, not the net surplus after living expenses have been deducted.

Many examples are before us where the Lord has proven his promise. "Bring ye all the tithes into

the storehouse, . . . and prove me now herewith, saith the Lord of hosts, if I will not open you the windows of heaven, and pour you out a blessing, that there shall not be room enough to receive it." Not only rich spiritual blessings, but temporal as well.

We request all Epworth tithers to write of their experiences at the end of each year, addressing the Secretary.

Anyone may become a member of the Epworth Tithing Band by purchasing one of these books of account, pledging cooperation and registering their names and P. O. address with the Secretary of the Epworth Tithing Band,

57 Washington Street, Chicago, Ill.

No.....

Divide and Pay Each \$30 into the

	\$11 00	\$0 50	\$2 50	\$4 50	\$5 00	\$0 50
	PASTORS, PRESIDING ELDERS, AND BISHOPS.	CONFERENCE CLAIMANTS.	CURRENT CHURCH EXPENSES.	FOR CHURCH BUILDINGS, IM- PROVEMENTS, DEBTS, ETC.	PARENT MISSIONARY SOCIETY.	CHURCH EXTENSION.
JAN.,
FEB.,
MARCH,
APRIL,
MAY,
JUNE,
JULY,
AUG.,
SEPT.,
OCT.,
NOV.,
DEC.,

